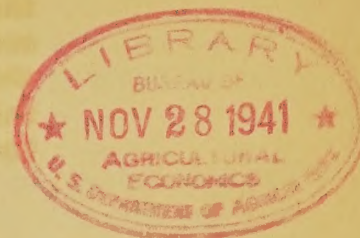


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W52P
WRP-41-1
Issued April 16, 1941

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WASHINGTON, D. C.

1941 PARITY PAYMENT PROGRAM - WESTERN REGION



PROCEDURE FOR THE EXAMINATION OF FORMS ACP-120
(WR) AND FOR THE PREPARATION AND DISTRIBUTION OF
VOUCHER FORMS ON WHICH PAYMENTS DUE UNDER SUCH
APPLICATIONS ARE CERTIFIED

I. RECEIVING, RECORDING, AND PREPARATION OF LOTS

Forms ACP-120 (WR), hereinafter referred to as ACP-120, will be received in triplicate from the counties, listed on Transmittal Sheets, form WD-10. All forms ACP-120 shall be handled in accordance with that portion of the flow procedure applicable to applications for payment outlined in WD-18. Only forms ACP-120 submitted in connection with the same commodity shall be included in the same lot.

II. EXAMINATION OF FORMS ACP-120

A. The procedure outlined in WD-18 for the examination of applications for payment must be strictly adhered to in the examination of all forms ACP-120.

B. Recording Serial Number of Each ACP-120 on County Listing Sheet

Inasmuch as certain data on any 1941 agricultural conservation application which is submitted for the same farm with respect to which an ACP-120 is filed must be checked with data on the approved parity payment application, it will be necessary to record the serial number of each ACP-120 which is certified for payment by your office. The serial number of the ACP-120 followed by the identification of the commodity it relates to should be entered in either the margin of the WR-502b, or in any columns not otherwise in use. The column in which the serial numbers are entered should be headed "ACP-120 serial number." Any supplemental ACP-120 received in the State Office must also be checked against this listing for the purpose of determining whether the original ACP-120 with respect to the farm in question has been received and approved for payment.

C. The Clerk shall determine that:

1. The name of the commodity, the State and county code and application serial number, and farm serial number have been entered in the spaces provided.
2. An acreage figure, a "0" or the word "none" has been entered in item 1, Section I. This entry shall not exceed the entry in item 2 unless

the application is accompanied by acceptable evidence that an erroneous notice of acreage allotment was issued for the commodity in which case the entry in item 1 may exceed the entry in item 2 but must not exceed the acreage allotment in the erroneous notice. Acceptable evidence shall be the following statement or a statement containing the same information, signed by the producer, the county committeeman who signed the application and by the farmer fieldman:

"Under date of _____ an erroneous _____ allotment of _____ acres was issued to _____ for work sheet No. _____. The applicant completed the planting of _____ acres of _____ on this farm on _____ and was not notified of the correct acreage allotment of _____ acres until _____. Acting solely upon information contained in the erroneous notice, the applicant exceeded the finally approved allotment."

The statement must be checked to determine that all the required information is incorporated therein and that it is consistent. For example, particular attention should be given to the dates of the notices as compared with normal planting time for the commodity in the area. Also, the acreage planted to the commodity at the time the notice of the correct allotment was received should be compared with the entry reported in Section I, item 2 of ACP-120 to determine whether the excess actually was planted or seeded prior to the receipt of the corrected allotment.

Where the related form WR-510, Computation Sheet for the farm, has been submitted, the entry in item 1, Section I must be identical with the acreage reported for the commodity on the WR-510.

3. The 1941 acreage allotment for the commodity reported in item 2, Section I is the same as the allotment determined for the farm as shown on the county listing sheet, except where the words "New grower" have been entered in item 2, in which case the acreage allotment must be less than the acreage allotment shown on the county listing sheet and must agree with the entry in item 1.

NOTE: Where the words "New grower" appear with respect to a cotton parity application the application must be suspended since parity payments will not be made where a permitted cotton acreage is established in 1941 for a "New grower" cotton farm.

4. The entry in item 3, Section I is the same as the normal yield per acre for the commodity determined for the farm as shown on the county listing sheet.
5. The entry in item 4 is the result determined by multiplying the entry in item 3 by the rate of payment for the applicable commodity. The entry shall be corrected if incorrect. The rates of payment for the commodities are as follows:

Corn	\$0.05	Rice	\$0.20
Cotton	\$0.0138	Wheat	\$0.10

6. The entry in item 5 is the result determined by multiplying the entry in item 2 by the entry in item 4. The entry shall be corrected if incorrect.
7. Each producer's name and address has been entered in the spaces provided in Section II and the producer's name agrees with the producer's name shown on the related computation sheet, if available.
8. The signature of each person in Section II agrees with the name opposite such signature.
9. Each producer's share has been entered in the "share" column opposite his name and address. Such shares must agree with those shown on the related computation sheet for the farm if available. The total of such shares shall equal 100 percent except where the county committee certifies in Section III that a percentage of payment is being withheld from one of the persons shown in Section II. In this case such percentage plus the sum of the entries in the "share" column must equal 100 percent.
10. The entry in the "amount" column for each person is the result determined by multiplying the entry in item 5, Section I by the entry opposite such person's name in the "share" column. The entry shall be corrected if incorrect. Where the words "Aggregate noncompliance" have been entered beneath a signature line no entry should have been made in the "amount" column for such person. If an entry has been made a line shall be drawn through the entry. Where any person entitled to receive payment does not sign in the space provided for his signature, the entry made in the "amount" column for such person shall be encircled and the reason for his failure to sign must have been indicated in the space provided for his signature.
11. Where an indebtedness has been listed under the signature of a person in Section II, that the name of the agency listed and the amount of the indebtedness reported is correct. The entries may be corrected if incorrect.

If an applicant is indebted to the United States or deductions are to be made for Crop Insurance advances or an amount has been entered to be deducted for 1941 conservation materials furnished the applicant whose 1941 agricultural conservation payment will not be adequate to offset the amount of the conservation materials the application shall be handled in accordance with the Set-off Procedure provided in WD-7. The available space under the signature and address of the person indebted and the space opposite his address in the "amount" column shall be used for making such set-off. If additional space is needed, the marginal space or any unused space may be utilized for such purpose.

Where a name similar to the name of the applicant appears on the Register of Indebtedness and no indebtedness entry has been made under such person's signature in Section II and form WD-11 is attached indicating that the county committee's certificate has not been received, the entry made for such person in the "amount" column shall be encircled and the payment withheld from such person until information can be obtained from the county committee indicating whether or not the applicant is the person whose name appears on the Register of Indebtedness. It will not be necessary to suspend the application from the lot if payment for other applicants shown on the application are approved but form WD-12 shall be prepared in accordance with instructions contained in paragraph III hereof. Form WD-11 indicating the information desired will be forwarded to the proper county committee.

12. A county committeeman has signed and the date the application was filed in the county office has been entered in the spaces provided in Section III. The date must not be subsequent to December 31, 1941. A county committeeman must not have certified an application for any farm in which he has an interest. Where part or all of the payment is being withheld in accordance with Section 5 of P-1941 certification must have been made in Section III showing the name of the person for whom payment is being withheld, the percentage withheld and reasons therefor. Where part of a payment is being withheld because of change in leasing and cropping agreements or reduction in number of tenants, form ACP-119 must have been attached to the form ACP-120 unless such form has previously been received in the State Office with the related computation sheet.

D. Review

All State Office entries shall be verified.

E. Distribution of Form ACP-120

The original of form ACP-120 and in cases where any person eligible to file a 1941 parity application with respect to the commodity failed to sign the application the G.A.O. copy of the form shall be forwarded to the Preaudit Office with the related voucher forms. Where all persons eligible to file a 1941 Parity Application with respect to the commodity signed the original application, the G.A.O. copy may be disposed of. The State Office copy will not be filed in the permanent State Office file until the original application has been paid as evidenced by receipt of the copy of form ACP-113 from the Disbursing Office.

III. PREPARATION, USE AND DISTRIBUTION OF FORM WD-12

Form WD-12 (a three-part speediset) shall be used in cases where the State Office is withholding payment from one or more applicants for administrative reasons or because of an indebtedness but certifying payment for other applicants on the same application for payment. The instructions in WRP-40-1 shall be adapted for this purpose.

IV. PREPARATION AND DISTRIBUTION OF ACP-113, ACP-112, AND STANDARD FORM 1064.

The instructions in WRP-40-1 shall be adapted for use in connection with the 1941 Parity Program in the preparation and distribution of form ACP-113, ACP-112 and Standard Form 1064. An extra copy of Standard Form 1064 shall be prepared and distributed as provided in WR-Memo. 467. When the supply of Standard Form 1064 has been exhausted, form ACP-22, Revised will be used in lieu thereof.

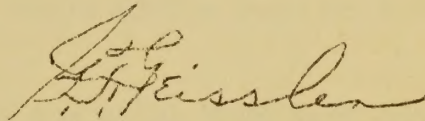
V. SUPPLEMENTAL APPLICATIONS

Any person who is eligible to file a 1941 Parity Application but who failed to sign the original ACP-120 may submit a supplemental application at any time prior to December 31, 1941. Supplemental applications must bear the same serial number as the original followed by the words "Supplemental Application" or an abbreviation therefor.

Supplemental applications must not be examined until the State Office copy of the original application has been filed in the permanent file in accordance with paragraph II, E above. The clerk will check the supplemental application against the related State Office file copy of the original application to determine that all basic data, the name, address, the share and the amount of the payment for the person on the supplemental application agree with the data on the State Office file copy of the original application. If the basic data on the supplemental application differ from those reported on the original application the supplemental application will be suspended.

A notation to the effect that a supplemental application has been certified must be made on the State Office file copy of the original application on the signature line opposite the name of the person/s who has submitted the supplemental application.

The copies of Supplemental Forms ACP-120 shall be distributed according to paragraph II, E above except that the General Accounting Office copy of the supplemental application may be disposed of.



Acting Director, Western Division.

IV. **REVISIONS AND REPEALS.** It is the policy of the Board to keep the laws of the State up to date and to repeal laws which are obsolete or unnecessary. The Board has the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the proposed repeal of the laws relating to the Board of Education. The Board has considered the same and has decided to repeal the same as proposed. The repeal of the laws relating to the Board of Education is hereby ordered. The repeal of the laws relating to the Board of Education is hereby ordered. The repeal of the laws relating to the Board of Education is hereby ordered.

REPEAL OF LAWS.

The Board has the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the proposed repeal of the laws relating to the Board of Education. The Board has considered the same and has decided to repeal the same as proposed. The repeal of the laws relating to the Board of Education is hereby ordered. The repeal of the laws relating to the Board of Education is hereby ordered. The repeal of the laws relating to the Board of Education is hereby ordered.

The Board has the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the proposed repeal of the laws relating to the Board of Education. The Board has considered the same and has decided to repeal the same as proposed. The repeal of the laws relating to the Board of Education is hereby ordered. The repeal of the laws relating to the Board of Education is hereby ordered. The repeal of the laws relating to the Board of Education is hereby ordered.

A resolution was adopted by the Board to repeal the laws relating to the Board of Education. The resolution was adopted by the Board to repeal the laws relating to the Board of Education. The resolution was adopted by the Board to repeal the laws relating to the Board of Education.

The repeal of the laws relating to the Board of Education is hereby ordered. The repeal of the laws relating to the Board of Education is hereby ordered. The repeal of the laws relating to the Board of Education is hereby ordered.

Attest: _____
Secretary of the Board of Education

1142
W52P

WRP-41-2-Area A

Issued July 3, 1941

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

1941 AGRICULTURAL CONSERVATION PROGRAM, WESTERN REGION

EXAMINATION OF FORM WR-510A

State Office Procedure



Forms WR-510A, Computation Sheet - Area A, will be received from the county in quadruplicate. All entries on each speediset must be legible on all copies. When all computations have been completed, the original WR-510A will be forwarded to the Preaudit Office for approval. The county office and producer's copies may be returned to the county office as soon as the State Office computations have been completed or they may be held until approval of the original is received from the Preaudit Office. The State Office copy shall be filed for use in examining the application for payment, WR-511.

EXAMINATION UNIT

A. The examiner shall determine that:

In the heading of the form

1. The State and county code and computation sheet number, the work sheet number/s and farm number, if the farm is a combination farm, and the 1941 parity application number/s appear in the spaces provided. Any parity application number must be preceded by the proper letter identification of the commodity. The State Office copy of such application must be attached.

If the farm is a combination farm, the State Office copy of Wr-507A must also be attached.

2. The total acres in the farm agrees with the total farm land shown on the county listing sheet or on WR-507A. Where "S. R." appears beside the total farm acreage on WR-510A, correct the corresponding entry on the listing sheet or WR-507A if necessary.
3. The word "Yes" or "No" appears on the line provided for indicating whether a farm plan was signed. If the question is answered in the negative, enter "ineligible farm" conspicuously in the upper margin of the form.

In Table I

4. The entry on line 1, Table I for any special soil-depleting crop agrees with the 1941 acreage of such crop reported on the applicable 1941 parity application for the farm. If it is indicated that the farm was not operated in 1941 but a 1941 parity application was submitted, refer the case to the officer in charge.

If an entry appears in column (g) in Kansas, the word "rice" in the heading of the column must be deleted. If this column is used in California, the word "Corn" must be deleted.

An acreage or an "0" must have been entered in column (b) and in each other column in which an allotment, permitted acreage, or usual acreage has been entered on line 2.

Any WR-510A on which a special crop acreage is shown must have been submitted from a county designated as one in which a payment or deduction for such crop will be made.

5. The total and special crop acreage allotments, the cotton permitted acreage, or the usual commercial vegetable acreage entered on line 2 agree with the corresponding entries on the county listing sheet, or if the farm is a combination farm, with the corresponding entries on WR-507A. Any WR-510A on which a special crop allotment or usual acreage is shown must have been submitted from a county designated as one in which a payment or deduction for such crop will be made.

- a. "Non" will appear in the heading of column (c) if the farm is a non-wheat allotment farm. If an "0" appears on line 2 and an acreage appears on line 1, the examiner shall enter "non" in the heading of the column if this has not been done in the county. The examiner shall encircle the figure (other than zero) on line 2, if it has not been encircled in the county.
- b. Encircle the cotton permitted acreage, if any, shown in the space provided on 2(d).
- c. In the commercial corn area of Kansas --

If the corn allotment on 2(g) is less than 10, and 1(g) is greater than 2(g) the farm must be considered as a noncorn allotment farm. Therefore, the examiner shall enter "non" in the heading of the column and shall encircle the entry on 2(g) if this has not been done in the county

If no allotment or an "0" appears on 2(g) and an acreage appears on 1(g), "non" must have been entered in the heading of the column. The farm shall not be considered as a noncorn allotment farm if the allotment is 10 acres or more.

For any farm on which the corn allotment is more than $7\frac{1}{2}$ acres, a usual acreage must have been entered in the notation "Usual _____" in the upper half of 2(g). The usual acreage must be a figure equal to 140% of the entry in the lower half of 2(g), rounded to the nearest whole number.

- d. If "non" appears in the heading of column (h), the total allotment on 2(b) less the cotton allotment or permitted acreage on 2(d) must be 20 or less. If 2(b) less the cotton allotment or permitted acreage is more than 20, delete "non" from the heading of the column.

If "non" does not appear in the heading of the column, the examiner shall enter it in the event that --

(1) No total allotment or a zero appears on 2(b).

(2) The entries on 2(b) and 2(d) are identical.

e. If "N. G." appears beside the entry on line 2 representing a wheat, tobacco, peanut, or rice allotment, such allotment should be the same as the 1941 acreage on line 1 of the column. Where the 1941 acreage of the crop is less than the new grower allotment on line 2, encircle the new grower allotment, if this has not been done in the county, and enter beside it a figure equal to the 1941 acreage.

f. In commercial vegetable counties of Colorado, and Kansas, and in Roosevelt County, New Mexico --

A commercial vegetable allotment may have been entered on 2(f) but a usual acreage must not appear. The commercial vegetable allotment shall be at least three acres.

g. In the commercial vegetable counties of California --

If a figure has been entered on the line following "Usual" on 2(f), a special crop allotment must also have been entered on line 2. The usual acreage of commercial vegetables must be at least three acres.

h. Where there is attached to the WR-510A a certification to the effect that the notice of allotment originally furnished the producer for any crop was erroneous, the allotment shown in such certification must be larger than that shown on line 2. The certification must be signed by one of the persons whose name appears in Table V, a county committeeman, and the farmer fieldman.

6. The acreage of restoration land on 2(i) of a WR-510A submitted from a county in the restoration land area agrees with the corresponding entry for the farm on the county listing sheet or WR-507A. If, however, the notation "S. R." also appears on 2(i) of WR-510A and the acreage of restoration land differs from that on WR-507A or the county listing sheet, correct the WR-507A or the county listing sheet.

7. That an entry appears on line 3 in each column in which an entry appears on line 1 or 2; provided, however, that no yield need be entered on 3(c) if the farm is a nonwheat-allotment farm and the 1941 wheat acreage is 10 acres or less; that no yield need be entered on 3(g) if the farm is a noncorn-allotment farm and the 1941 acreage of such crop is not greater than 10 acres or the usual corn acreage on line 2, whichever is larger; or if the potato allotment is zero, no yield need be reported on 3(e) if the 1941 acreage is 3 acres or less.

The productivity index must also have been entered on 3(h).

Each such entry must agree with the corresponding entry on the county listing sheet or WR-507A; except in those cases where, for the purpose of computing deductions, the county committee has determined the normal yield, in which event such yield will be the result determined by multiplying the county average yield for such crop by the farm productivity index.

The yield for wheat, cotton, corn, or rice as shown on line 3, Table I of WR-510A must agree with the yield for such crop shown on the 1941 parity application for the farm, if any such application has been filed.

In Table II

8. The entries in Table II, column (b), lines 1, 4, 5, 6, and 7 agree with the corresponding entries on the county listing sheet or WR-507A. Where any such entry followed by "S. R." is different from that on the listing sheet or WR-507A, the entry on the listing sheet or WR-507A shall be corrected.
 - a. In California the entry on 5(b) must not be in excess of 2000.
 - b. Where an entry appears on 7(b), the WR-510A must have been submitted from a county or area designated as one in which the soil-building allowance may include a payment for mountain meadow land.
9. The entry on 12(b), Table II agrees with the entry in column (b) of Table I on the line on which practice No. 42 appears.
10. The entry on 13(b), Table II is not greater than the number of persons named in Table V. Practice 58 must have been reported in Table IV if an entry has been made on 13(b), Table II, a cotton allotment must also have been entered on 2(d) of Table I, and the 1941 cotton acreage must be less than the cotton allotment.

In Table III

11. If an entry has been made on any line in column (b), the WR-510A was submitted from a county or area in which the deduction is applicable.

In Table IV

12. Practices in Table IV

The practices reported are practices which have been approved for performance in the county from which WR-510A was submitted.

- a. Where practice numbers 7-B in North Dakota, 11 (except 11-D in Wyoming), 27, 48, 61, and 63 are reported, both the units and the acreages must be shown in column (b).
- b. Where practice 12 is reported in California, the entry in column (a) must show the acreage deferred and the acreage per animal unit. The acreage per animal unit will be the county average acreage per animal unit. The entry on the same line in column (b) must be the result

determined by dividing the acreage deferred in column (a) by the acreage per animal unit.

- c. Where practice 14-A, 65-i-A, or 66-A is reported, the number of units in column (b) shall not exceed 2000. If practice 14-B, 65-i-B, or 66-B is reported, practice 14-A, 65-i-A, or 66-A, respectively, must also have been reported.
- d. Where practice 39 is reported, the number of units must not be less than 6.
- e. Where practice 49 is reported in California, Kansas, or New Mexico, the number of units in column (b) must not exceed the number of persons whose names appear in Table V.
- f. Where practice 58 is reported in California, Kansas, or New Mexico, the number of units of the practice in column (b) of Table IV must be the same as the entry on 13(b), Table II. In other words a practice 58 must be reported in Table IV for each person for whom the soil-building allowance is increased by \$3.00. The number of units of practice 58 in Table IV must not exceed the number of persons named in Table V.
- g. Where practice 65-ii is reported in Colorado, Kansas, or Wyoming, the number of units in column (b) shall not be less than 100.
- h. State or Federal aid in connection with practices 13-A, 13-B, 65-i-A, 65-i-B, 66-A, 66-B, 69-A, and 69-B.

Where "State aid" or "Federal aid" appears above the practice number in column (a), the original entry on the same line in column (b) must have been encircled and an amount equal to one-half of the original entry entered above it.

i. Practice 55

Where the practice number representing the practice "removal of diseased or uneconomic fruit or nut trees" is reported in column (e), both the number of trees and the number of acres must be shown in column (f).

Likewise, where subpractice A of the practice "control or elimination of noxious weeds" is reported, both the number of square yards and the number of acres must be shown in column (f).

In California the number of pounds of fertilizer, the percentage of nitrogen, and the number of acres must be shown where practice 55-viii is reported.

In Table V

- 13. The names of persons entitled to share in crops, practices or restoration land payment have been entered in the spaces provided.

14. Where tobacco or peanuts have been substituted for any commodity in Table I, the same substitution must also have been made in column (a), Table V. Where "Corn" or "Rice" has been deleted from the heading of column (g), Table I, the same word must have been deleted from 5(a), Table V.

15. Where the notation "Failure to maintain previous practices" has been entered on one of the lines 1 to 6, inclusive, column (a), the following statement, signed by a county committeeman, and showing the appropriate information in the first two spaces, must be attached:

"Failure to maintain previous practices:

1941 practice No. ____; units of measurement ____;

1941 rate \$____; amount \$____."

16. Shares have been entered in column (d) beneath the name of each person.

a. If shares have been entered on any or all lines 1 to 8, inclusive, the sum of the shares for all persons interested in each crop must equal 100%. Where ACP-119 is attached, the landlord's or operator's share of a crop on WR-510A will not agree with the share to which he is entitled as shown on the ACP-119. In such event enter a check mark beside the landlord's or operator's share on WR-510A if this has not been done.

b. If shares have not been entered on any of the lines 1 to 8, inclusive, they must have been entered on 10(d). The sum of all entries on 10(d) must equal 100%.

17. IMPORTANT: The names of the persons entitled to share in the wheat, cotton, rice, or corn crops and each such person's respective share must be the same as the names of the persons and respective shares appearing on the related parity application where such application has been submitted, except that the names and shares need not agree where a change in the ownership of the land or in ownership of the growing crop occurred after the parity application was filed and before harvest of the crop. In either case the county committee must have attached a statement to the WR-510A setting forth the facts justifying the change in names or shares.

B. The examiner shall enter the computation sheet number of the WR-510A on the county listing sheet opposite the serial number/s of the work sheet/s included on WR-510A. If the farm is a combination farm, also enter the computation sheet number on WR-507A.

COMPUTATION UNIT

The computing clerk shall make the following entries on WR-510A:

Whenever the result of a computation is zero or a minus quantity, enter an "0".

C. Table I

1. If the entry on line 1 --

- a. Column (c) of WR-510A submitted in Wyoming for a farm other than a "new-grower" wheat allotment farm,
- b. Column (e) of WR-510A submitted in a designated potato county in California, North Dakota, or Wyoming, or
- c. Column (f) of WR-510A submitted in Colorado, Kansas, or Roosevelt County, New Mexico

is less than 80% of the crop allotment on line 2 of the same column and the word "flood," "drought," "hail," or "plant bed disease" does not appear in the same column on line 9, encircle the allotment on line 2 and enter beside the encircled allotment a figure obtained by multiplying the 1941 acreage of the crop on line 1 by 125%; provided however, that where the word "processing" appears on 9(f) and the sum of the amounts on lines 1 and 9, column (f) is less than 80% of the commercial vegetable allotment on line 2, such allotment shall be encircled and a figure representing 125% of the sum of the amounts on 1(f) and 9(f), shall be entered beside the encircled figure.

2. Line 2, column (h), Table I

If "non" does not appear in the heading of column (h), subtract the sum of the unencircled amounts on 2(c) to 2(g) inclusive, Table I and the amount in 2(b), Table II from 2(b), Table I. In arriving at this result do not include any usual acreage or cotton permitted acreage.

If "non" has been entered in the heading of column (h), enter zero on 2(h).

3. Line 4, columns (c) to (h), inclusive, Table I

Enter in --	The rate obtained by multiplying the entry in the same column on line 3 by --
Column (c) -- if the farm is a wheat allotment farm	\$0.08
Column (d) -- if the farm is a cotton allotment farm	\$0.0137
Column (e)	\$0.023
Column (g) -- corn -- if the farm is a corn allotment farm	\$0.09
Column (g) -- rice	\$0.055 per cwt.
Column (h) -- unless the farm is a nongeneral-allotment farm	The county rate of payment for general crops.
The column used for reporting tobacco	\$0.008
The column used for reporting peanuts	\$0.001125

4. Line 5, columns (c) to (i) inclusive, Table I

Enter in each column the result determined by multiplying the unencircled allotment or figure representing 125% of the 1941 acreage on line 2 by the rate in the same column on line 4; except that in California an "0" shall be entered on 5(f) if a usual acreage has been entered on line 2(f). If "non" appears in the heading of column (c), (g) in Kansas, or (h), enter "0" in the applicable column on line 5. Also enter an "0" on 5(d) if a cotton permitted acreage has been entered on line 2.

5. Line 6, columns (c) to (g), inclusive, Table I

- a. For any special crop (except one with respect to which the certification regarding an erroneous notice of allotment referred to in paragraph A, 5, h above has been attached) --

Enter in -	The amount by which the entry on line 1 in the same column exceeds -
Column (c) -- if the farm is a wheat allotment farm	The unencircled entry on line 2.
Column (c) -- if the farm is a nonwheat allotment farm	The larger of 10 acres or the entry on line 2 (which, if other than zero, will have been encircled).
Column (d)	The entry (allotment or permitted acreage) on line 2.
Column (e)	The larger of the allotment on line 2 or 3 acres.
Column (f) -- in the designated commercial vegetable counties of Colo., Kans., and in Roosevelt County, New Mexico	The larger of the allotment on line 2 or 3 acres.
Column (f) -- in the designated commercial vegetable counties of California	The larger of the usual acreage on line 2 or 3 acres, if an allotment for some other special crop has been entered on line 2.
Column (g) -- corn -- if the farm is a corn allotment farm	The corn allotment on line 2 <u>if</u> the 1941 acreage is greater than the allotment but equal to or less than the usual acreage on line 2; <u>or</u> enter the amount by which the entry on 1(g) exceeds the usual acreage on line 2.
Column (g) -- corn -- if the farm is a noncorn-allotment farm	The larger of the usual acreage in the upper half of 2(g) or 10 acres.
Column (g) -- rice	The unencircled entry on line 2.

Enter in --	The amount by which the entry on line 1 in the same column exceeds --
The column in which "Tobacco" has been substituted for the printed heading	The unencircled entry on line 2.
The column in which "Peanut" has been substituted for the printed heading	The unencircled entry on line 2; unless a cotton acreage and <u>allotment</u> also appear in column (d), in which event enter on line 6 the amount by which the 1941 peanut acreage on line 1 exceeds the <u>sum</u> of (1) the unencircled peanut allotment on line 2 and (2) the amount by which 2(d) exceeds 1(d); provided, however, that an "0" shall be entered on line 6 of the column headed "Peanut" in any case where the entry on line 1 is one acre or less.

- b. Where there is attached to the WR-510A a certification that the producer was originally notified of an acreage allotment for any crop **larger** than the finally approved acreage allotment, enter on line 6 the amount by which the entry in the same column on line 1 exceeds the original allotment shown in the certification. If the original allotment is equal to or greater than the 1941 acreage, enter an "0" on line 6.

6. Line 6, column (h), Table I

- a. If the farm is a general allotment farm --

Enter the amount by which the total 1941 acreage on 1(b) exceeds the sum of the acreages on 2(b) and on 6(c) to 6(g), inclusive.

- (1) If the farm is in the commercial corn area of Kansas make the entries required in paragraph 9 below before making the entry on 6(h). Enter on 6(h) the amount by which 1(b) exceeds the sum of the acreage on 2(b), the acreages on 6(c) to 6(f), inclusive, and the unencircled acreage/s on 6(g). Where two unencircled figures appear on 6(g) in those cases where the 1941 corn acreage is greater than the usual corn acreage, use both figures in the above computation.

- b. If the farm is a nongeneral allotment farm --

Enter the amount by which the total 1941 acreage on 1(b) exceeds the sum of 20 acres, the cotton allotment or permitted acreage on 2(d), and the entries on 6(c) to 6(g), inclusive.

- (1) If the farm is in the commercial corn area of Kansas make the entries required in paragraph 9 below before making the entry on 6(h). Enter on line 6 the amount by which (b) exceeds the sum of 20 acres, the cotton allotment or permitted acreage on 2(d), the acreages on 6(c) to 6(f), inclusive, and the unencircled acreage/s on 6(g). Where two unencircled figures appear on 6(g) in those cases where the 1941 corn acreage is greater than the usual corn acreage, use both figures in the above computation.

7. Line 7, columns (c) to (h), inclusive, Table I

The following applicable rate shall be entered in any column in which an acreage has been entered on line 6:

Enter in --	The rate obtained by multiplying the entry in the same column on line 3 by --
Column (c)	\$0.50
Column (d)	\$0.04
Column (e)	\$0.30
Column (g) --corn	\$0.50
Column (g) --rice	\$0.60 per cwt.
Column (h)	The county rate of deduction for general crops
The column used for reporting tobacco	\$0.08
The column used for reporting peanuts	\$0.015

8. Line 8, columns (c) to (g), inclusive, Table I

Multiply the entry in each column on line 6 by the rate on line 7 and enter the result on line 8.

(The entry in column (h) shall be made in accordance with paragraph F below.)

9. Lines 5, 6, and 8, column (g), Table I in the commercial corn area of Kansas
- If the 1941 corn acreage on line 1 is greater than the allotment but equal to or less than the usual acreage on line 2 and the deduction on line 8 is greater than the payment on line 5, encircle the entries on lines 5, 6, and 8. Divide the payment on line 5 by the rate of deduction on line 7 and enter the result on line 6 beside the encircled entry.
 - If the 1941 corn acreage on line 1 is greater than the usual corn acreage on line 2 divide the payment on line 5 by the rate on line 7 and enter the result on line 6. Enter a dash between this and the original figure on line 6 in order that the two figures on this line in column (g) may not become confused. Also encircle the payment on line 5.

D. Table II

1. Line 3, column (b)

Enter the amount by which 1(b), Table II, exceeds 2(b), Table I.

2. Line 8, column (b), Table II

In any State except California enter the unencircled amount on 2(f) of Table I. In California no entry shall be made on 8(b), Table II.

3. Line 9, column (b), Table II

Enter the figure appearing on 2(i), Table I.

4. Line 10, column (b), Table II

If "non" appears in the heading of column (h), Table I, enter on 10(b), Table II the amount determined by subtracting from the entry on 2(b), Table I the sum of the unencircled amounts on 2(c) to 2(g), inclusive, and the amount on 2(b) of Table II. In arriving at this result do not include any usual acreages or cotton permitted acreage.

5. Line 10, column (c), Table II

If an entry appears in column (b), enter the rate determined by multiplying the county rate of payment for general crops by the productivity index on 3(h) of Table I.

6. Lines 3, 4, 7, 8, 9, and 10, column (d), Table II

Multiply the amount on each line in column (b) by the rate in column (c) and enter the result in column (d).

7. Lines 5 and 6, Table II, in California

a. Line 5, column (c)

Enter the rate specified in the State handbook for noncrop pasture land in the county from which the WR-510A was submitted.

b. Line 5, column (d)

Multiply 5(b) by 5(c) and enter the result in 5(d).

c. Make no entries on line 6.

8. Lines 5 and 6, Table II, in New Mexico

a. Line 5, column (c)

Make no entry.

b. Line 5, column (d)

If 5(b) is not more than 3200 acres, enter the result obtained by multiplying 5(b) by 8 cents or enter \$160.00 whichever is smaller. If 5(b) is in excess of 3200 acres enter 5 cents in 5(c) and enter in 5(d) the result obtained by multiplying 5(b) by 5(c).

c. Make no entries on line 6.

9. Lines 5 and 6, Table II, in Kansas, Colorado, Montana, North Dakota, and Wyoming.

a. Divide the entry on 5(b) by the entry on 6(b), and enter the result between the line numbers "5" and "6" in column (a) of Table II.

b. If the entry on line 5, column (b) is not in excess of 640 acres and

(1) the result obtained in a above is 15 or less in Kansas, or 14 or less in the other States listed in this paragraph (hereinafter referred to as other States) enter in 5(b), .02 for Kansas and .03 for other States. Enter in 6(b), .90 for Kansas and .70 for other States. Multiply the entry in (b) on each line by the rate in (c) on that line and enter the result in (d) or

(2) if the result obtained in a above is in excess of 15 in Kansas or 14 in other States enter .08 on 5(c). Multiply 5(b) by 5(c) and enter the result in 5(d). Make **no** entries on line 6.

c. If the entry on line 5, column (b) is in excess of 640 acres make entries in accordance with the applicable paragraph below:

(1) If the result obtained in a above is 10 acres or less --

(a) Enter in 5(c) 11 cents for Kansas, and 10 cents for other States.

(b) Multiply 5(b) by 5(c) and enter the result in 5(d).

(c) Make no entries in 6(c) or 6(d).

(2) If the result obtained in a above is in excess of 10 acres but not in excess of 15 acres in Kansas or not in excess of 14 acres in other States --

(a) Enter in 5(c) .02 for Kansas or .03 for other States.

(b) Enter on 6(c) .90 for Kansas or .70 for other States.

(c) On each line multiply (b) by (c) and enter the result in (d).

(3) If the result obtained in a above is in excess of 15 in Kansas or in excess of 14 in other States and the entry in 5(b) is not in excess of 2000 acres, enter .08 in 5(c).

(a) Multiply 5(b) by 5(c) and enter the result in 5(d).

(b) Make no entry in 6(c) or 6(d).

(4) If the result obtained in a above is in excess of 15.0 in Kansas or 14.0 in other States but not in excess of 60.0 and 5(b) is in excess of 2000 acres proceed as in (2) above, except that if the sum of the entries to be made in 5(d) and 6(d) is less than \$160.00, enter \$160.00 in 5(d) and make no entry in 6(d).

(5) If the result obtained in a above is in excess of 60 acres and the entry in 5(b) is in excess of 2000 acres --

(a) Enter .08 cents in 5(c) if the grazing capacity on 6(b) is less than 76.2 animal units in Kansas or is less than 64 animal units in other States. Enter in 5(d) the result obtained by multiplying 5(b) by 5(c) or enter \$160.00, whichever is the smaller. Make no entries in 6(c) or 6(d).

(b) If the grazing capacity in 6(b) is 76.3 or more in Kansas or in excess of 64 in other States, enter in 6(c) \$2.10 in Kansas or \$2.50 for other States. Multiply 6(b) by 6(c) and enter the result in 6(d). Make no entries in 5(c) or 5(d).

10. Line 11, column (c), Table II

Obtain the sum of the amounts in Table I, 5(c) to 5(i), inclusive, and in Table II, column (d), lines 3 to 10, inclusive. If this sum is less than \$20, enter the difference between such sum and \$20 on 11(c), Table II.

11. Line 11, column (d), Table II

Enter the sum of 3(d) to 10 (d), inclusive and 11(c).

12. Line 12, column (d), Table II

Multiply (b) by (c) and enter the result or \$15.00, whichever is smaller, in (d).

13. Line 13, column (d), Table II

Multiply (b) by (c) and enter the result in (d).

14. Line 14, column (d)

Enter the sum of 11(d), 12(d) and 13(d).

E. Table III -- Miscellaneous deductions

1. Line 2, column (c)

If an acreage is shown on 2(b) --

a. In Colorado, Kansas, New Mexico and Wyoming enter 25 cents.

b. In Montana and North Dakota enter \$1.00.

2. Column (d), Table III

Multiply the acreage on each line in column (b) by the rate in column (c) and enter the result in column (d).

F. Table I, line 8, column (h)

Enter the sum of all amounts in column (d), Table III and the amount determined by multiplying the entry on 6(h), Table I by 7(h), Table I.

G. Table IV -- Practices performed

1. Column (c), Table IV

Enter on each line the unit rate of payment, set forth in Supplement 1 to this procedure for your State, for the practice number recorded in column (a).

a. Practices 7-B in North Dakota, 11, 27, 48, 61, and 63.

Enter both the unit rate and the acre rate; i. e., \$0.15 # - \$0.75 A; \$0.15 # - \$1.50 A; \$0.00025 F - \$0.75 A; \$0.30 tree - \$15.00 A, etc.

2. Column (d), Table IV

a. Lines 1 to 5, inclusive

On each line multiply (b) by (c) and enter the result in (d).

(1) Where practice 2 has been reported in California or Montana, multiply the rate in column (c) by the product of the entries in column (b).

(2) Where practices 7-B in North Dakota, 11, 27, 48, 61, and 63 have been reported, multiply the number of units in column (b) by the unit rate in column (c) and multiply the number of acres in column (b) by the acre rate in column (c). Enter the smaller result in column (d).

(3) Practices 13-A, 13-B, 69-A and 69-B

(a) Where practice 13-A, 13-B, 69-A or 69-B has been reported, and there is no indication that the producer received State or Federal aid, multiply the units in column (b) by the rate in column (c) and, unless the result is less than \$20 or more than \$100, enter it in column (d). If the result is less than \$20, enter \$20 in column (d), and if the result is more than \$100 enter \$100 in column (d). The same minimum

and maximum limitations shall be applied to the sum of the amounts computed for practices 13-A and 13-B or practices 69-A and 69-B where both practice numbers have been reported on the same line or where it is otherwise indicated that a single spring or seep was developed partly in soil or gravel and partly in rock.

- (b) Where practice 13-A, 13-B, 69-A or 69-B has been reported, and the notation "State aid" or "Federal aid" appears, multiply the unencircled entry in column (b) by the rate in column (c) and, unless the result is less than \$10 or more than \$50, enter it in column (d). If the result is less than \$10, enter \$10 in column (d), and if the result is more than \$50, enter \$50 in column (d). The same minimum and maximum limitations shall be applied to the sum of the amounts computed for practices 13-A and 13-B or practices 69-A and 69-B where both practice numbers are reported on the same line or it is otherwise indicated that a single spring or seep was developed partly in soil or gravel and partly in rock.

b. Line 6, column (d)

Enter the sum of the amounts on lines 1 to 5, inclusive, column (d).

3. Column (g), Table IV

Enter on each line the unit rate of payment set forth in Supplement 1 to this procedure for your State for the practice number recorded in column (e).

a. Practice 55-i in California, Colorado, and New Mexico

Enter both the tree rate (20¢) and the acre rate (\$15.00)

b. Practice 55-iii-A in California, 55-ii-A in Colorado and New Mexico, 55-i-A in Montana and Wyoming.

Enter both the square yard rate (2¢) and the acre rate (\$7.50).

b. Practice 55-v in California, 55-iv in Colorado and New Mexico and 55-iii in Montana.

Make no entry in column (g).

4. Column (h), Table IV

a. Lines 1 to 5, inclusive

Multiply the number of units on each line in column (f) by the rate in column (g) and enter the result in column (h).

- (1) Practice 55-i in California, Colorado, or New Mexico

Multiply the number of trees in column (f) by 20¢, and multiply the number of acres by \$15.00. Enter the smaller result in column (h).

- (2) Practice 55-iii-A in California, 55-ii-A in Colorado and New Mexico, 55-i-A in Montana and Wyoming.

Multiply the number of square yards in column (f) by 2¢ and multiply the number of acres by \$7.50. Enter the smaller result in column (h).

- (3) Practice 55-v in California, 55-iv in Colorado and New Mexico, and 55-iii in Montana

Determine 50% of the cost of the bait as shown in column (f). Add such amount to that in column (f) and enter the total in column (h).

- (4) If both a number of pounds and a percentage are shown on the same line on which Practice 55-viii appears, enter the result of multiplying the rate in (g) by the product of the entries in column (f). In California such entry must not exceed \$1.00 for each acre on which the material was applied.

b. Line 6, Table IV

- (1) Maximum payment for practice 55

(a) If the sum of the payments on 5(c) to 5(i), inclusive, Table I and the allowance on 11(d), Table II does not exceed \$20, enter on the line "Maximum \$_____" the amount on 11(d) of Table II.

(b) If the sum of the payments on 5(c) to 5(i), inclusive, Table I and the allowance on 11(d), Table II is greater than \$20, enter on the line "Maximum \$_____" the smaller of \$50 or one-half of the amount on 11(d), Table II.

- (2) Line 6, column (h), Table IV

Enter the sum of the amounts on lines 1 to 5, inclusive, column (h) or the maximum payment for practice 55, whichever amount is smaller.

5. Column (i), Table IV, practice No. 60

a. Line 3

Enter the percentage determined by dividing the acreage on 2(i) by the acreage of grazing land on 5(b) of Table II.

b. Line 4, column (i), Table IV

- (1) If the entry on 3(i) is 25% or more, enter on line 4 the soil-building allowance computed with respect to noncrop pasture or grazing land and the grazing capacity thereof. Such allowance is the sum of the amounts on 5(d) and 6(d), Table II.
- (2) If the percentage on 3(i) is less than 25%, multiply it by 4. Then multiply the resulting percentage by the sum of the amounts on 5(d) and 6(d), Table II, and enter the result on 4(i), Table IV.

c. Line 6, column (i), Table IV

Enter the amount in column (i) on line 4, or that on line 5, whichever is smaller.

H. Failure to maintain previous practices

Where a statement, showing the 1941 practice number and the units of a previous practice which has not been maintained, is attached to WR-510A, enter on the lines provided in the statement the rate of payment for such practice as shown in supplement 1 to this procedure for your State. Multiply the rate by the number of units and enter the result on the line captioned "amount \$_____."

I. Table V

1. Idle farm

If a statement to the effect that the farm was not operated in 1941 appears in Table I, make no entries on lines 1(b) to 6(b), inclusive, Table V. However, entries on all other lines shall be made in accordance with the following paragraphs.

2. Columns (b) and (c), lines 1 to 6, inclusive, Table V

Enter on each line in column (b) the amount by which the payment for the crop on line 5 of Table I exceeds the deduction for such crop on line 8 of Table I; or, enter on each line in column (c) the amount by which the deduction for the crop on line 8 of Table I exceeds the payment for such crop on line 5; provided however, that where, in the commercial corn area of Kansas, both the entries on lines 5(g) and 8(g) of Table I have been encircled, enter an "0" on 5(c) of Table V and make no entry in column (b); and provided further that where, in the commercial corn area of Kansas, the entry on 5(g) of Table I has been encircled and there is an entry on 8(g) of Table I which has not been encircled, enter on 5(c) of Table V the amount on 8(g), Table I.

Where a deduction for failure to maintain previous practices has been computed in accordance with paragraph H above, enter such deduction in column (c) on the line on which the caption therefor has been entered in column (a).

3. Line 7, column (b), Table V

Enter the amount on 5(i) of Table I.

4. Line 8, column (b), Table V

Enter the smaller of the amount on 14(d) of Table II or the sum of the amounts in Table IV, line 6, columns (d), (h), and (i).

5. Line 9, columns (b) and (c), Table V

Enter in each column the sum of the amounts in the same column on lines 1 to 8, inclusive.

6. Line 10, column (b) or (c), Table V

Enter in column (b) the amount by which the payment on 9(b) exceeds the deduction on 9(c); or, enter on 10(c) the amount by which the deduction on 9(c) exceeds the payment on 9(b).

7. Lines 1 to 10, inclusive, column (e) or (f), Table V

a. If the percentage share due each person interested in the farm has been entered on 10(d), Table V --

(1) Multiply the payment on 10(b) by such percentage share and enter the result on 10(e); or multiply the deduction on 10(c) by such percentage share and enter the result on 10(f).

(2) No entries need be made on lines 1 to 9, inclusive, in either column (e) or (f).

b. If each person's shares of the crops and practices have been entered on 1(d) to 8(d), inclusive, make the following entries below such person's name in (e) and (f):

(1) On each of lines 1 to 8, inclusive, multiply column (b) by column (d) and enter the result in column (e).

(2) On each of lines 1 to 6, inclusive, multiply column (c) by column (d) and enter the result in column (f).

(3) Enter on 9(e) the sum of the amounts in the same column on lines 1 to 8, inclusive

(4) Enter on 9(f) the sum of the amounts in the same column on lines 1 to 6, inclusive

(5) Enter on 10(e) the amount by which the payment on 9(e) exceeds the deduction on 9(f); or enter on 10(f) the amount by which the deduction on 9(f) exceeds the payment on 9(e).

8. Line 11 -- Table V

- a. Where there is no payment on 10(e) for any person but a deduction has been computed for each person and entered on 10(f), transfer such deduction to 11(f). Make no further entries on the form.
- b. Where more than two persons are named in Table V and a payment has been entered on 10(e) for one person and a deduction entered on 10(f) for another person --
 - (1) If an entry has been made in 10(b) divide the entry in 10(b) by the sum of the entries in 10(e) carrying the result to four decimal places. Enter the percentage in the space provided in 11(a).
 - (a) Determine and enter on 11(e) beneath each person's name the result obtained by multiplying 10(e) by the percentage in 11(a). An amount or an "0" must be entered.
 - (b) Enter an "0" on 11(f) for each person below whose name an amount appears on 10(f).
 - (2) If an entry has been made in 10(c) divide the entry in 10(c) by the sum of the entries in 10(f) carrying the result to four decimal places. Enter the percentage in the **space provided** in 11(a).
 - (a) Determine and enter on 11(f) beneath each person's name the result obtained by multiplying 10(f) by the percentage in 11 (a).
 - (b) Enter an "0" on 13(e) beneath the name of any person for whom a payment has been computed and entered on 10(e).
 - (c) No further entries will be made on the form.
- c. Where only two persons are named in Table V and a payment has been entered on 10(e) for one person and a deduction entered on 10(f) for the other person --
 - (1) If the payment computed for the one person is equal to or greater than the deduction computed for the other person --
 - (a) Enter an "0" on 11(f) beneath the name of the person for whom the deduction was computed and entered on 10(f).
 - (b) Enter on 11(e) beneath the name of the person for whom the payment was computed the amount shown on 10(b).
 - (2) If the deduction computed for the one person is equal to or greater than the payment computed for the other person --

- (a) Enter an "0" on 13(e) beneath the name of the person for whom the payment was computed and entered on 10(e).
- (b) Enter on 11(f) beneath the name of the person for whom the deduction was computed, the amount shown on 10(c).

9. Deduction for change in leasing or cropping agreements or reduction in number of tenants or sharecroppers.

If a payment is shown on 10(e) or an adjustment payment on 11(e) for any landlord or operator who, according to an attached ACP-119, was not justified in increasing his share of any crop in 1941, the following computations shall be made unless an "0" has been entered on 13(e) in accordance with paragraph 8, b, (2), (b) or paragraph 8, c, (2), (a), above. (A check mark should appear beside the increased share in column (d), Table V of WR-510A):

- a. Determine the percentage share (i. e., the preceding three-year average or the 1940 share, whichever is applicable) which, according to ACP-119, the landlord or operator should receive. The appropriate share will appear beneath the name of the crop in either column D or column F of ACP-119 and should have been encircled.
- b. Multiply the payment for the crop in column (b), Table V of WR-510A by the percentage determined under a above. Subtract the result from the payment entered for the crop in column (e) beneath the name of the landlord or operator.
- c. If the landlord's or operator's share of two or more crops has been increased, repeat the procedure in paragraphs a and b above with respect to each crop.
- d. In the lower half of line 10 or 11, column (e) below the name of the landlord or operator in Table V of WR-510A enter the notation "Less \$_____ per ACP-119." On the line following the dollar sign in such notation enter the amount (representing the difference between the payment computed with respect to the crop on the basis of the landlord's or operator's 1941 share and the payment computed with respect to the crop on the basis of his 1941 or average share) determined in b above or the sum of the amounts computed in c above.
- e. Subtract the amount shown in the above notation from the landlord's or operator's payment shown on line 10 or that on line 11 and enter the result immediately below. The increase in payment will be based on the result thus obtained. If the amount shown in the notation is equal to or greater than the payment computed and entered on line 10 or on line 11, enter an "0" on 13(e).

10. Line 12 -- Table V

- a. If entries have been made on 10(e) or on 11(e) enter in the same columns on line 12 the increase in payment to which the person is entitled

under Section 5 of ACP-1941, as amended. The increase will be based upon the entry on 10(c) unless an entry has been made on 11(e) in which event the entry on 11(e) will be used as a basis on which the increase in payment will be determined.

b. In column (b) enter the sum of the amounts entered in column (e).

11. Line 13 -- Table V

Enter under each person's name the sum of the amounts in column (e) on lines 11 and 12; or if no entry has been made on line 11, enter the sum of the amounts in the same column on lines 10 and 12.

J. Payments to be withheld

1. Ineligible farm

If it is indicated in the heading of WR-510A that the farm is ineligible for payment because a farm plan was not signed, encircle the payment computed for each person and entered on 13(e) of Table V. Do not encircle any deduction on 11(f).

2. Practices which tend to defeat the purposes of the program

Where there is any indication that a person's entire payment should be withheld because he has adopted practices which, under the provisions of Section 10 of ACP-1941, tend to defeat the purposes of the program, encircle the payment for such person on 13(e) of WR-510A. Where only a part of a person's payment is to be withheld enter the amount of the deduction immediately below such person's payment on 13(e). Identify such amount as a "Deduction for practices which tend to defeat the purposes of the program." Subtract the deduction from the payment on 13(e), and enter the result immediately below.

3. Producer knowingly overplanted cotton

Where it is indicated in Table V that a producer knowingly overplanted cotton, encircle the payment for such person on 13(e).

REVIEW UNIT

K. The review clerk shall verify the work performed by the Computation Unit in accordance with the procedure outlined above.

N. E. Todd

Director, Western Division.

Chart illustrating application of procedure to determine grazing land allowance in Colorado, North Dakota, Wyoming and Montana.

If Line 5, column (b) is 640 or less

Qualifying factors	Columns on WR-510A				Additional Qualifications
	(a)	(b)	(c)	(d)	
5(b) ÷ 6(b) is 14 or less	Line 5	450	.03	\$ 13.50	None
	(9) Line 6	50	.70	35.00	
5(b) + 6(b) is more than 14.0	Line 5	500	.08	40.00	None
	(18.5) Line 6	No 27	No Entry	No Entry	

If Line 5, column (b) is in excess of 640 acres

Qualifying factors	Columns on WR-510A				Additional Qualifications
	(a)	(b)	(c)	(d)	
5(b) + 6(b) is 10 or less [No limit to size of entries in 5(b) or 6(b)]	Line 5	3000	.10	\$300.00	None
	(8) Line 6	No 360	No Entry	No Entry	
5(b) + 6(b) is over 10.0 but not in excess of 14.0 [No limit to size of entries in 5(b) or 6(b)]	Line 5	6000	.03	\$180.00	None
	(12) Line 6	No 500	No .70	No \$350.00	
5(b) + 6(b) is in excess of 14.0 but 5(b) is 2000 acres or less	Line 5	1800	.08	\$144.00	None
	(18) Line 6	No 100	No Entry	No Entry	
5(b) + 6(b) is in excess of 14.0 but not in excess of 60.0 and 5(b) is over 2000 acres	Line 5	6000	.03	\$180.00	If 5(b) plus 6(b) will total less than \$160.00, enter \$160.00 in 5(d) and make no entry in 6(d)
	(30) Line 6	No 200	No .70	No \$140.00	
5(b) + 6(b) is in excess of 60.0 5(b) is in excess of 2000 acres 6(b) is 64 units or less	Line 5	2800	No Entry	\$160.00	None
	(70) Line 6	No 40	No Entry	No Entry	
5(b) + 6(b) is in excess of 60.0 5(b) is in excess of 2000 acres 6(b) is in excess of 64 units	Line 5	4340	No Entry	No Entry	None
	(62) Line 6	No 70	No 2.50	No \$175.00	

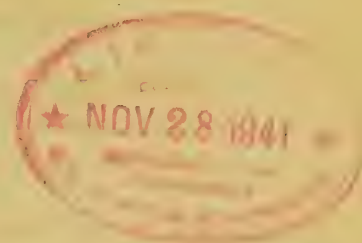
Issued July 3, 1941

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

1941 AGRICULTURAL CONSERVATION PROGRAM, WESTERN REGION

EXAMINATION OF FORM WR-510B

State Office Procedure



Forms WR-510B, Computation Sheet - Area B, will be received from the county in quadruplicate. All entries on each speediset must be legible on all copies. When all computations have been completed, the original WR-510B will be forwarded to the Preaudit Office for approval. The county office and producer's copies may be returned to the county office as soon as the State Office computations have been completed or they may be held until approval of the original is received from the Preaudit Office. The State Office copy shall be filed for use in examining the application for payment, WR-511.

EXAMINATION UNIT

A. The examiner shall determine that:

In the heading of the form

1. The State and county code and computation sheet number, the work sheet number/s and farm number, if the farm is a combination farm, and the 1941 parity application number/s appear in the spaces provided. The State Office copy of any parity application filed with respect to the farm must be attached.

If the farm is a combination farm, the State Office copy of WR-507B must also be attached.

2. The total acres in the farm agrees with the total farm land shown on the county listing sheet or on WR-507B. Where "S. R." appears beside the total farm acreage on WR-510B, correct the corresponding entry on the listing sheet or WR-507B if such entry does not agree with that on WR-510B.
3. The word "Yes" or "No" appears on the line provided for indicating whether a farm plan was signed. If the question is answered in the negative, enter "Ineligible farm" conspicuously in the upper margin of the form.

In Table I

4. The entry on line 1, Table I for wheat or cotton agrees with the 1941 acreage of such crop reported on the applicable 1941 parity application for the farm.

Where a notation to the effect that the farm was not operated in 1941 appears on WR-510B for a farm with respect to which a parity application was filed, refer the case to the officer in charge. An acreage or an "0" must have been entered in column (b) and in each other column in which an allotment, permitted acreage or usual acreage has been entered on line 2.

Any WR-510B on which a special crop acreage is shown must have been submitted from a county designated as one in which a payment or deduction for such crop will be made .

5. The total and special crop acreage allotments, the usual acreages, or cotton permitted acreage on line 2 agree with the corresponding entries on the county listing sheet, or if the farm is a combination farm, with the corresponding entries on WR-507B.
 - a. A total allotment (other than zero) must have been entered in column (b) if any special crop allotment has been entered in column (c), (d), or (e), except that if only a wheat allotment is shown, but the word "non" appears in the heading of column (c), no total allotment should be reported.
 - b. "Non" will appear in the heading of column (c) if the farm is a non-wheat allotment farm and a usual acreage must have been entered in 2(c); provided however, that if the producer, in accordance with prescribed regulations, disposed of the wheat in excess of the allotment, and is eligible to receive a wheat payment, the allotment will be reported on 2(c) instead of the usual acreage.
 - c. If "N. G." appears beside the wheat or peanut allotment on line 2, such allotment should be the same as the 1941 acreage on line 1. If the allotment is greater than the 1941 acreage, encircle the new-grower allotment and enter beside it a figure equal to the 1941 acreage.
 - d. If, in the commercial vegetable counties of California, in Otero County, New Mexico, and in Clark County, Washington, a usual acreage of commercial vegetables has been entered in the space provided on 2(f), a special crop allotment must also have been entered on 2(c), 2(d), or 2(e). The usual acreage shall be at least 3 acres. In no event shall a commercial vegetable allotment appear on 2(f) in these counties.

If a commercial vegetable allotment is reported on 2(f), the WR-510B must have been submitted from a county designated in the State Handbook as one in which a commercial vegetable payment may be made. The allotment shall be at least three acres. A usual acreage must not have been entered on 2(f) of WR-510B submitted from any such county.
 - e. Any WR-510B on which a special crop allotment, cotton permitted acreage, or usual acreage is shown must have been submitted from a county designated as one in which a payment or deduction for such crop will be made.
 - f. Where there is attached to the WR-510B a certification to the effect that the notice of allotment originally furnished the producer for any

crop was erroneous, the allotment shown in such certification must be larger than that shown on line 2. The certification must be signed by one of the persons whose name appears in Table IV, a county committeeman, and the farmer fieldman.

6. That an entry appears on line 3 in each column in which an entry appears on line 1 or 2; provided, however, that no yield need be entered on 3(c) if the farm is a nonwheat-allotment farm for which no wheat payment is to be made and the 1941 wheat acreage is 10 acres or less; or if the potato allotment is zero, no yield need be reported on 3(e) if the 1941 acreage is 3 acres or less.

Each yield must agree with the corresponding entry on the county listing sheet or WR-507B except in those cases where, for the purpose of computing deductions, the county office has entered the county average yield for such crop.

The yield for wheat or cotton, as shown on line 3, Table I of WR-510B, must agree with the yield for such crop shown on the 1941 parity application for the farm, if any such application has been filed.

In Table II

7. The entries in Table II, column (b), lines 1, 4, 5, 6, and 7 agree with the corresponding entries on the county listing sheet or WR-507B. Where any such entry followed by "S. R." is different from that on the listing sheet or WR-507B, the entry on the listing sheet or WR-507B shall be corrected.
 - a. In Arizona, California, and Idaho the entry on 5(b) must not be in excess of 2000.
 - b. Where an entry appears on 7(b), the WR-510B must have been submitted from a county or area designated as one in which the soil-building allowance may include a payment for mountain meadow land.
8. The entry on 9(b), Table II agrees with the entry in column (b) of Table III on the line on which practice No. 42 appears.
9. The entry on 10(b), Table II is not greater than the number of persons named in Table IV. Practice 58 must have been reported in Table III if an entry has been made on 10(b), Table II, and cotton allotment must also have been entered on 2(d) of Table I, and the 1941 cotton acreage must be less than the cotton allotment.

In Table III

10. Practices in Table III

The practices reported are practices which have been approved for performance in the county from which WR-510B was submitted.

- a. Practice numbers 11, 27, 48, 61, 63, and numbers 5, 6-B, 7, and 10 in Nevada.

Where any of the above practices (except 11-D in Wyoming) are reported, both the units and the acreages must be shown in column (b).

b. Practice 12

In Arizona the entry in column (b) must show the acreage nongrazed and the value of the supplemental practices carried out.

In California, Idaho, and Utah the entry in column (a) must show the acreage deferred and the acreage per animal unit. In California and Idaho the acreage per animal unit will be the county average acreage per animal unit, but in Utah the acreage per animal unit will be equal to the result determined by dividing the entry on 5(b) of Table II by the entry in the same column on line 6. The entry for practice 12 in column (b) of Table III must be the result determined by dividing the acreage deferred in column (a) by the acreage per animal unit. In Utah the acreage deferred in column (a) must be equal to or greater than 15% of the entry on 5(b) of Table II.

- c. Where practice 14-A, 65-i-A, or 66-A is reported, the number of units in column (b) shall not exceed 2000. If practice 14-B, 65-i-B, or 66-B is reported, practice 14-A, 65-i-A, or 66-A, respectively, must also have been reported.
- d. Where practice 39 is reported, the number of units must not be less than 6.
- e. Where practice 49 is reported in Arizona, California, or New Mexico, the number of units in column (b) must not exceed the number of persons whose names appear in Table IV.
- f. Where practice 58 is reported in Arizona, California, or New Mexico, the number of units of practice in column (b) of Table III must be the same as the entry on 10(b), Table II. In other words, a practice 58 must be reported in Table III for each person for whom the soil-building allowance is increased by \$3.00. The number of units of practice 58 in Table III must not exceed the number of persons named in Table IV.
- g. Where practice 65-ii is reported, the number of units in column (b) shall not be less than 100.
- h. State or Federal aid in connection with practices 13-A, 13-B, 65-i-A, 65-i-B, 66-A, 66-B, 69-A, and 69-B.

Where "State aid" or "Federal aid" appears above the practice number in column (a), the original entry on the same line in column (b) must have been encircled and an amount equal to one-half of the original entry entered above it.

i. Practice 55

Where the practice number representing the practice "removal of diseased or uneconomic fruit or nut trees" is reported in column (e), both the number of trees and the number of acres must be shown in column (f).

Likewise, where subpractice A of the practice "control or elimination of noxious weeds" is reported, both the number of square yards and the number of acres must be shown in column (f).

In California the number of pounds of fertilizer, the percentage of nitrogen, and the number of acres must be shown where practice 55-viii is reported.

In Idaho and Washington both the number of pounds of fertilizer and the percentage of boron may have been entered where practice 55-vi is reported.

In Oregon and Washington the practice number for "liquid manure tanks" must be followed by either the word "concrete" or "lumber."

In Table IV

11. The names of persons entitled to share in crops and practices have been entered in the spaces provided.
12. Where peanuts have been substituted for any commodity in Table I, the same substitution must also have been made in column (a), Table IV.
13. Where the notation "Failure to maintain previous practices" has been entered on one of the lines 1 to 4, inclusive, column (a), the following statement signed by a county committeeman, and showing the appropriate information in the first two spaces must be attached to the WR-510B:

"1941 practice No. _____; units of measurement _____;
1941 rate \$ _____; amount \$ _____."
14. Shares have been entered in column (d) beneath the name of each person.
 - a. If shares have been entered on any or all lines 1 to 5, inclusive, the sum of the shares for all persons interested in each crop must equal 100%. Where ACP-119 is attached, the landlord's or operator's share of a crop on WR-510B will not agree with the share to which he is entitled, as shown on ACP-119. In such event enter a check mark beside the landlord's or operator's share on WR-510B if this has not been done.
 - b. If shares have not been entered on any of the lines 1 to 5, inclusive, they must have been entered on line 7(d). The sum of all entries on line 7(d) must equal 100%.
15. **IMPORTANT:** The names of the persons entitled to share in the wheat or cotton crop and each such person's respective share must be the same as the names of the persons and respective shares appearing on the related parity application where such application has been submitted, except that the names and shares need not agree where a change in the ownership of the land or in ownership of the growing crop occurred after the parity application was filed and before harvest of the crop. In either case the county committee must have attached a statement to the WR-510B setting forth the facts justifying the change in names or shares.

- B. The examiner shall enter the computation sheet number of the WR-510B on the county listing sheet opposite the serial number/s of the work sheet/s included on WR-510B. If the farm is a combination farm, also enter the computation sheet number on WR-507B.

COMPUTATION UNIT

The computing clerk shall make the following entries on WR-510B:

Whenever the result of a computation is zero or a minus quantity, enter an "0".

C. Table I -- Payments and deductions in connection with acreage allotments

1. If the entry on line 1 -

- a. Column (c) of WR-510B submitted in Idaho, Nevada, Oregon, Utah, Washington, or Wyoming for a farm other than a "new-grower" wheat allotment farm,
- b. Column (e) of WR-510B submitted from a designated potato county in California, Idaho, Nevada, Oregon, Utah, Washington, or Wyoming, or
- c. Column (f) of WR-510B submitted in Arizona; Colorado; Idaho; Chavez County, New Mexico; Oregon; Utah; or Benton, Franklin, King, Pierce, Spokane, Walla Walla, and Yakima counties in Washington

is less than 80% of the crop allotment on line 2 of the same column and the word "flood," "drought," "hail," or "plant bed disease" does not appear in the same column on line 10, encircle the allotment on line 2 and enter beside the encircled allotment a figure obtained by multiplying the 1941 acreage of the crop on line 1 by 125%; provided, however, that where the word "processing" appears on line 10(f) and the sum of the amounts on 1(f) and 10(f) is less than 80% of the commercial vegetable allotment on line 2, such allotment shall be encircled and a figure representing 125% of the sum of the amounts on 1(f) and 10(f) shall be entered beside the encircled figure.

2. Line 4, columns (c), (d), and (e), Table I

If a wheat, cotton, potato or peanut allotment, or a figure representing 125% of the 1941 acreage has been entered on line 2 --

Enter on line 4 in --	The rate obtained by multiplying the entry in the same column on line 3 by --
Column (c)	\$0.08
Column (d)	\$0.0137
Column (e)	\$0.023
The column used for reporting peanuts	\$0.001125

Make no entry on 4(c), if "non" has been entered in the heading of the column and a usual acreage is shown; and make no entry on 4(d) if a permitted acreage has been entered on line 2.

3. Line 5, columns (c) to (f), inclusive, Table I

Enter in each column the result determined by multiplying the unencircled allotment or figure representing 125% of the 1941 acreage on line 2 by the rate in the same column on line 4. An "0" shall be entered in column (c) if "non" has been entered in the heading of the column and a usual wheat acreage is reported in 2(c). Enter an "0" in column (d) if a permitted acreage has been entered on line 2. Also enter an "0" in column (f) if a usual acreage has been entered on line 2.

4. Line 6, columns (c) to (f), inclusive, Table I

- a. For any special crop except one with respect to which the certification regarding an erroneous notice of allotment referred to in paragraph A, 5, f, above has been attached --

Enter in --	The amount by which the entry on line 1 in the same column exceeds --
Column (c) - if the farm is a wheat allotment farm.	The unencircled entry on line 2.
Column (c) - if the farm is a nonwheat-allotment farm	The larger of 10 acres or the usual acreage on line 2.
Column (d)	The entry (allotment or permitted acreage) on line 2.
Column (e)	The larger of the allotment on line 2 or 3 acres.
Column (f) - in the designated commercial vegetable counties of Ariz., Colo., Idaho, Oregon, Utah, Wash., and in Chavez County, New Mexico.	The larger of the allotment on line 2 or 3 acres.
Column (f) - in the designated commercial vegetable counties of Calif.; in Otero County, N. Mexico, and in Clark County, Washington.	The larger of the usual acreage on line 2 or 3 acres, if an allotment for some other special crop has been entered on line 2.
The column in which "Peanut" has been substituted for the printed heading.	The unencircled entry on line 2; unless a cotton acreage and allotment also appear in column (d), in which event enter on line 6 the amount by which the 1941 peanut acreage on line 1 exceeds the sum of (1) the unencircled peanut allotment on line 2 and (2)

Enter in --	The amount by which the entry on line 1 in the same column exceeds --
	The amount by which 2(d) exceeds 1(d); provided, however, that an "0" shall be entered on line 6 of the column headed "Peanut" in any case where the entry on line 1 is one acre or less.

- b. Where there is attached to the WR-510B a certification that the producer was originally notified of an acreage allotment for any crop larger than the finally approved acreage allotment, enter on line 6 the amount by which the entry in the same column on line 1 exceeds the original allotment shown in the certification. If the original allotment is equal to or greater than the 1941 acreage, enter an "0" on line 6.

5. Line 6, column (b), Table I. If a total allotment other than zero appears on 2(b) --

Enter on 6(b) the amount by which the entry on 1(b) exceeds the larger of (1) the sum of the entry on 2(b) and the entries on line 6, columns (c), (d), (e), and (f), or (2) the sum of 1(d) and 30 acres.

If an "0" has been entered on 2(b), enter an "0" on 6(b).

6. Line 7, Table I

The following applicable rate shall be entered in any column in which an acreage has been entered on line 6.

- a. Columns (c), (d), and (e)

Enter in --	The rate obtained by multiplying the entry in the same column on line 3 by --
Column (c)	\$0.50
Column (d)	0.04
Column (e)	0.30
The column used for re- porting peanuts	0.015

- b. Column (b)

In any State other than Washington, in western Washington, and for any farm in eastern Washington with respect to which a wheat payment is not computed, enter \$5.00 on 7(b).

For any farm in eastern Washington for which an amount has been computed and entered on 5(c), enter on 7(b) the larger of \$5.00 or 32¢ times the entry on 3(c).

7. Line 8, columns (b) to (f) inclusive, Table I

Multiply the entry in each column on line 6 by the rate on line 7 and enter the result on line 8.

8. Line 9, Table I

This line is for use only in the event that an entry has been made on 8(b).

a. Column (a)

Obtain the sum of the payments entered on line 5, columns (c), (d), (e), and (f). Divide 8(b) by this sum, carrying the result to 5 decimal places. Enter the result, expressed as a percentage, in the parenthetical space provided on 9(a).

b. Columns (c) to (f), inclusive

In each column in which a payment has been entered on line 5, enter the result determined by multiplying the entry on line 5 by the percentage on 9(a). The sum of the amounts on line 9 must equal the amount on 8(b).

D. Table II — Soil-building allowance

1. Line 3, column (b)

Enter the amount by which the total cropland on 1(b) exceeds the sum of the unencircled entries (other than usual or permitted acreages) in Table I, line 2, columns (c), (d), and (e) and the 1941 acreage of sugar beets in Table II, line 2, column (b).

2. Lines 3, 4, and 7, column (d), Table II

On each line multiply (b) by (c) and enter result in (d).

3. Lines 5 and 6, Table II, California, Arizona and Idaho.

a. Line 5, column (c)

In California, enter the rate specified for noncrop pasture land in the county from which the WR-510B was submitted. In Arizona and Idaho enter .08.

b. Line 5, column (d)

Multiply 5(b) by 5(c) and enter the result in 5(d).

c. Make no entries on line 6.

4. Lines 5 and 6, Table II, New Mexico

a. Line 5, column (c)

Make no entry.

b. **Line 5**, column (d)

If the entry on 5(b) is less than 3200 acres enter 5(b) times .08 or enter \$160.00 whichever is smaller. If 5(b) is 3200 or more enter 5(b) times .05.

c. Make no entries on line 6

5. Lines 5 and 6, Table II, Utah and Western Washington

- a. Divide 5(b) by 6(b) and enter the result between the numerals "5" and "6" in column (a), Table II.
- b. If the result obtained in a above is 14 or less enter .03 in 5(c) and .70 in 6(c). Multiply (b) by (c) on each line and enter the result in (d) on that line.
- c. If the result obtained in a above is in excess of 14.0 and 5(b) is not in excess of 2000 acres enter .08 in 5(c). Multiply 5(b) by 5(c) and enter result in 5(d). Make no entries on line 6.
- d. If the result obtained in a above is in excess of 14.0 and 5(b) is in excess of 2000 acres enter .03 in 5(c) and .70 in 6(c). Multiply (b) by (c) on each line and enter the result in (d) on that line, provided however, that if the sum of the entries to be made in 5(d) and 6(d) is less than \$160.00, enter \$160.00 in 5(d) and make no entry in 6(d).

6. Lines 5 and 6, Table II in Colorado, Nevada, Montana, Oregon, Wyoming and Eastern Washington.

- a. Divide 5(b) by 6(b) and enter the result between the numerals "5" and "6" in column (a) of Table II.
- b. If the entry on 5(b) is not in excess of 640 acres and -
 - (1) The result obtained in a above is 14 or less, enter .03 in 5(c) and enter .70 in 6(c). Multiply the entry in (b) by (c) on each line and enter the result in (d).
 - (2) The result in a above is in excess of 14, enter .08 in 5(c). Multiply 5(b) by 5(c) and enter the result in 5(d). Make no entries on line 6.
- c. If 5(b) is in excess of 640 acres, make entries in accordance with the applicable paragraph below.
 - (1) If the result obtained in a above is 10 acres or less --
 - (a) Enter .10 on 5(c).
 - (b) Multiply 5(b) by 5(c) and enter the result on 5(d).
 - (c) Make no entries on line 6.

- (2) If the result obtained in a above is in excess of 10 acres but not in excess of 14 --
- (a) Enter .03 on 5(c).
 - (b) Enter .70 on 6(c)
 - (c) Multiply the amount on each line in (b) by (c) and enter the result in (d).
- (3) If the result obtained in a above is in excess of 14 and the entry on 5(b) is not in excess of 2000 acres --
- (a) Enter .08 in 5(c).
 - (b) Multiply 5(b) by 5(c) and enter the result in 5(d).
 - (c) Make no entries on line 6.
- (4) If the result obtained in a above is in excess of 14.0 but not in excess of 60.0 and 5(b) is in excess of 2000 acres proceed as in (2) above, except that if the sum of the entries to be made in 5(d) and 6(d) is less than \$160.00, enter \$160.00 in 5(d) and make no entry in 6(d).
- (5) If the result obtained in a above is in excess of 60 acres and the entry in 5(b) is in excess of 2000 acres --
- (a) Enter .08 on 5(c) if the grazing capacity on 6(b) is less than 64 animal units. Enter on 5(d) the result obtained by multiplying 5(b) by 5(c) or enter \$160.00, whichever is the smaller. Make no entries on line 6.
 - (b) If the grazing capacity on 6(b) is in excess of 64 enter \$2.50 on 6(c). Multiply 6(b) by 6(c) and enter the result on 6(d). Make no entries on line 5.

7. Line 8, column (c), Table II

Obtain the sum of the amounts in Table I, 5(c) to 5(f), inclusive, and the amounts in Table II, lines 3(d) to 7(d), inclusive. If this sum is less than \$20, enter the difference between such sum and \$20 on 8(c), Table II.

8. Line 8, column (d), Table II

Enter the sum of the amounts on lines 3(d) to 7(d), inclusive and the amount on 8(c).

9. Line 9, column (d), Table II

Multiply (b) by (c) and enter the result or \$15.00, whichever is smaller in (d).

10. Line 10, column (d), Table II

Multiply (b) by (c) and enter the result in (d).

11. Line 11, column (d), Table II

Enter the sum of the amounts on lines 8, 9, and 10, column (d).

E. Table III Practices Performed.

1. Column (c), Table II

Enter on each line the unit rate of payment, set forth in Supplement 1 to this procedure for your State, for the practice number recorded in column (a).

- a. Practice numbers 11, 27, 48, 61, 63, and numbers 5, 6-B, 7, and 10 in Nevada.

Enter both the unit rate and the acre rate; i.e., \$0.15 # - \$0.75 A; \$0.15 # - \$1.50 A; \$0.00025F - \$0.75 A; \$0.30 tree - \$15.00 A; etc.

2. Column (d), Table III

- a. Lines 1 to 5, inclusive

On each line multiply (b) by (c) and enter the result in (d).

- (1) Where practice 1-i in Arizona, California, Colorado, Montana, Nevada, New Mexico and Wyoming; practice 1-A in Idaho, Oregon, Utah, and Washington; practice 1-ii in Washington; practice 2 in Arizona, Idaho, Montana, Nevada, Oregon, and Washington; practice 2-A in California; and practice 4 in Oregon are reported multiply the product of the entries in (b) by the rate in (c) and enter the result in (d).
- (2) Where practice 11, 27, 48, 61, 63 or practice 5, 6-B, 7, or 10 in Nevada has been reported, multiply the number of units in (b) by the rate in (c) and multiply the number of acres in (b) by the acre rate in (c). Enter the smaller result in (d).
- (3) Practice 12 in Arizona
- Multiply the acreage nongrazed as shown in (b) by the rate in (c) and enter this result or the value of the supplemental practices shown in (a), whichever is smaller, in (d).
- (4) Practices 13-A, 13-B, 69-A, and 69-B

- (a) Where practice 13-A, 13-B, 69-A, or 69-B has been reported and there is no indication that the producer received State or Federal aid, multiply (b) by (c) and, unless the result is less than \$20 or more than \$100, enter it in (d). If the result is less than \$20, enter \$20 in (d), and if the result is more than \$100 enter \$100 in (d). The same minimum and

maximum limitations shall be applied to the sum of the amounts computed for practices 13-A and 13-B or practices 69-A and 69-B where both practice numbers have been reported on the same line or where it is otherwise indicated that a single spring or seep was developed partly in soil or gravel and partly in rock.

- (b) Where practice 13-A, 13-B, 69-A or 69-B has been reported, and the notation "State aid" or "Federal aid" appears, multiply the unencircled entry in (b) by (c) and, unless the result is less than \$10 or more than \$50, enter it in (d). If the result is less than \$10, enter \$10 in (d), and if the result is more than \$50, enter \$50 in (d). The same minimum and maximum limitations shall be applied to the sum of the amounts computed for practices 13-A and 13-B or practices 69-A and 69-B where both practice numbers are reported on the same line or it is otherwise indicated that a single spring or seep was developed partly in soil or gravel and partly in rock.

(5) Practices 65-i-A, 65-i-B, 66-A and 66-B

Where "State aid" or "Federal aid" appears above the practice number in (a), multiply the unencircled entry in (b) by (c) and enter the result in (d).

b. Line 6, column (d)

Enter the sum of the amounts in 1(d) to 5(d), inclusive.

3. Column (g), Table III

Enter on each line the unit rate of payment, set forth in supplement 1 to this procedure for your State, for the practice number recorded in (e).

- a. Practice 55-i in all States except Montana, Nevada, and Wyoming and Practice ~~55-v~~ in Montana.

Enter both the tree rate (20¢) and the acre rate (\$15.00).

- b. Practice 55-i in Nevada; 55-i-A in Montana and Wyoming; 55-ii-A in Colorado, New Mexico, Oregon and Utah; and 55-iii-A in Arizona, California, Idaho, and Washington.

Enter both the square yard rate (2¢) and the acre rate (\$7.50).

- c. Practice 55-iii in Montana, Nevada, Oregon, and Wyoming; 55-iv in Arizona, Colorado, New Mexico, and Utah; and 55-v in California, Idaho and Washington.

Make no entry in (g).

4. Column (h), Table III

a. Lines 1 to 5, inclusive.

Multiply (f) by (g) and enter the result in (h).

- (1) Practice 55-i in all States except Montana, Nevada, and Wyoming.

Multiply the number of trees in (f) by 20¢, and multiply the number of acres by \$15.00. Enter the smaller result in (h).

- (2) Practice 55-i in Nevada; 55-i-A in Montana and Wyoming; 55-ii-A in Colorado, New Mexico, Oregon, and Utah; and 55-iii-A in Arizona, California, Idaho, and Washington.

Multiply the number of square yards in (f) by 2¢ and multiply the number of acres by \$7.50. Enter the smaller result in (h).

- (3) Practice 55-iii in Montana, Nevada, Oregon, and Wyoming; 55-iv in Arizona, Colorado, New Mexico, and Utah; and 55-v in California, Idaho, and Washington.

Multiply the cost of bait in (f) by 1.5 and enter the result in (h).

- (4) If both pounds and a percentage are shown in (f) for practice 55-viii in California or for practice 55-vi in Idaho or Washington multiply the product of such entries by the rate in (g) and enter the result in (h). In California such entry may not exceed \$1.00 times the number of acres on which the material was applied.

b. Line 6, Table III

- (1) Maximum payment for practice 55

(a) If the sum of the payments in 5(c) to 5(f), inclusive, Table I and the allowance in 8(d), Table II does not exceed \$20, enter on the line "Maximum \$ _____" the amount in 8(d) of Table II.

(b) If the sum of the payments in 5(c) to 5(f), inclusive, Table I and the allowance in 8(d), Table II is greater than \$20, enter on the line "Maximum \$ _____" the smaller of \$50 or one-half of the amount in 8(d), Table II.

- (2) Line 6, column (h)

Enter the sum of the amounts on lines 1(h) to 5(h), inclusive, or the maximum payment for practice 55, whichever amount is smaller.

6. Column (i), Table III -- practice No. 60

a. Line 3

Enter the percentage determined by dividing the acreage in 2(i) by the acreage of grazing land in 5(b) of Table II.

b. Line 4

- (1) If the entry in 3(i) is 25% or more, enter on line 4 the sum of the amounts on 5(d) and 6(d), Table II.
- (2) If the percentage in 3(i) is less than 25%, multiply it by 4. Then multiply the resulting percentage by the sum of the amounts in 5(d) and 6(d), Table II, and enter the result in 4(i), Table III.

c. Line 6

Enter the smaller of 4(i) or 5(i).

F. Failure to maintain previous practices

Where a statement, showing the 1941 practice number and the units of a previous practice which has not been maintained, is attached to WR-510B, enter on the lines provided in the statement the rate of payment for such practice as shown in supplement 1 to this procedure for your State. Multiply the rate by the number of units and enter the result on the line captioned "amount\$_____."

G. Table IV -- Division of Payments and Deductions

1. Idle farm

If a statement to the effect that the farm was not operated in 1941 appears in Table I, make no entries in lines 1(b) to 4(b), inclusive, Table IV. All other entries shall be made in accordance with the following paragraphs.

2. Columns (b) and (c), lines 1 to 4, inclusive.

Enter on each line in (b) the amount by which the payment for the crop on line 5 of Table I exceeds the sum of the deductions for such crop in the same column on lines 8 and 9 of Table I; or enter on each line in (c) of Table IV the amount by which the sum of the deductions in the applicable column of Table I exceeds the payment for the crop in the same column on line 5 of Table I.

Where a deduction for failure to maintain previous practices has been computed in accordance with paragraph F above, enter such deduction in (c) on the line on which the caption therefor has been entered in (a).

3. Line 5, column (b), Table IV

Enter the smaller of the amount in 11(d), Table II or the sum of the amounts in 6(d), 6(h), and 6(i), Table III.

4. Line 6, columns (b) and (c), Table IV.

Enter in each column the sum of the amounts in the same column on lines 1 to 5, inclusive.

5. Line 7, column (b) or (c), Table IV

Enter in 7(b) the amount by which 6(b) exceeds 6(c); or enter in 7(c) the amount by which 6(c) exceeds 6(b).

6. Lines 1 to 7, inclusive, column (e) or (f)

a. If the percentage share due each person interested in the farm has been entered in 7(d), Table IV --

(1) Multiply 7(b) by such percentage share and enter the result in 7(e), or multiply 7(c) by such percentage share and enter the result in 7(f).

(2) No entries need be made on lines 1 to 6, inclusive, in either column (e) or (f).

b. If each person's shares of the crops and practices have been entered on lines 1(d) to 5(d), inclusive, make the following entries below such person's name in (e) and (f):

(1) On each line 1 to 5, inclusive, multiply (b) by (d) and enter the result in (e).

(2) On each line 1 to 4, inclusive, multiply (c) by (d) and enter the result in (f).

(3) Enter in 6(e) the sum of 1(e) to 5(e), inclusive.

(4) Enter in 6(f) the sum of 1(f) to 4(f), inclusive.

(5) Enter in 7(e) the amount by which 6(e) exceeds 6(f); or enter on 7(f) the amount by which 6(f) exceeds 6 (e).

7. Line 8, Table IV

a. Where there is no payment in 7(e) for any person but a deduction has been computed for each person and entered on 7(f) transfer such deduction to 8(f). Make no further entries on the form.

b. Where more than two persons are named in Table IV and a payment has been entered in 7(e) for one person and a deduction entered in 7(f) for **another** person --

(1) If an entry has been made in 7(b) divide the entry in 7(b) by the sum of the entries in 7(e) carrying the result to 4 decimal places. Enter the percentage in the space provided in 8(a).

- (a) Determine and enter on 8(e) beneath each person's name the result obtained by multiplying 7(e) by the percentage in 8(a). An amount or an "0" must be entered.
 - (b) Enter an "0" in 8(f) for each person below whose name an amount appears in 7(f).
- (2) If an entry has been made in 7(c) divide the entry in 7(c) by the sum of the entries in 7(f) carrying the result to 4 decimal places. Enter such percentage in the space provided in 8(a).
- (a) Determine and enter in 8(f) beneath each person's name the result obtained by multiplying 7(f) by the percentage in 8(a).
 - (b) Enter an "0" on 10(e) beneath the name of a person for whom an amount has been entered on 7(e).
 - (c) Make no further entries on the form.
- c. Where only two persons are named in Table IV and a payment has been entered in 7(e) for one person and a deduction entered in 7(f) for the other person --
- (1) If the payment computed for the one person is equal to or greater than the deduction computed for the other person --
 - (a) Enter an "0" in 8(f) beneath the name of the person for whom the deduction was computed and entered in 7(f).
 - (b) Enter on 8(e) beneath the name of the person for whom the payment was computed, the amount entered in 7(b)..
 - (2) If the deduction computed for the one person is equal to or greater than the payment computed for the other person --
 - (a) Enter an "0" in 10(e) beneath the name of the person for whom the payment was computed and entered in 7(e) .
 - (b) Enter on 8(f) beneath the name of the person for whom the deduction was computed, the amount shown on 7(c).
8. Deduction for change in leasing or cropping agreements or reduction in number of tenants or sharecroppers

If a payment is shown in 7(e) or an adjusted payment in 8(e) for any landlord or operator who, according to an attached ACP-119, was not justified in increasing his share of any crop in 1941, the following computations shall be made unless an "0" has been entered in 10(e) in accordance with paragraph 7, b, (2), (b) or paragraph 7, c, (2), (a) above [a check mark should appear beside the increased share in (d), Table IV of WR-510B]:

- a. Determine the percentage share (i.e., the preceding three-year average or the 1940 share, whichever is applicable) which, according to ACP-119, the landlord or operator should receive. The appropriate share will appear beneath the name of the crop in either column D or column F of ACP-119 and should have been encircled.
- b. Multiply the payment for the crop in (b), Table IV of WR-510B by the percentage determined under a above. Subtract the result from the payment entered for the crop in column (e) beneath the name of the landlord or operator.
- c. If the landlord's or operator's share of two or more crops has been increased, repeat the procedure in paragraphs a and b above with respect to each crop.
- d. In the lower half of 7(e) or 8(e) below the name of the landlord or operator in Table IV of WR-510B enter the notation "Less \$ _____ per ACP-119." On the line following the dollar sign in such notation enter the amount (representing the difference between the payment computed with respect to the crop on the basis of the landlord's or operator's 1941 share and the payment computed with respect to the crop on the basis of his 1940 or average share) determined in b above or the sum of the amounts computed in c above.
- e. Subtract the amount shown in the above notation from the landlord's or operator's payment shown on line 7 or that on line 8 if an amount has been entered on such line and enter the result immediately below. The increase in payment will be based on the result thus obtained. If the amount shown in the notation is equal to or greater than the payment computed and entered on line 7 or that on line 8 if an amount has been entered on such line, enter an "0" on 10(e).

9. Line 9, Table IV

- a. If entries have been made in 7(e) or in 8(e) enter in the same columns on line 9 the increase in payment to which the person is entitled under Section V of ACP-1941, as amended. The increase will be based upon the entry in 7(e) unless an entry has been made in 8(e) in which event the entry in 8(e) will be used as a basis on which the increase in payment will be determined.
- b. In column (b) enter the sum of the amounts entered in column (e).

10. Line 10 -- Table IV

Enter under each person's name the sum of the amounts in 8(e) and 9(e), or if no entry has been made on line 8(e) enter the sum of the amounts in the same column in lines 7(e) and 9(e).

H. Payments to be withheld

1. Ineligible farm

If it is indicated in the heading of WR-510B that the farm is ineligible for payment because a farm plan was not signed, encircle the payment computed for each person and entered in 10(e) of Table IV. Do not encircle any deduction in 8(f).

2. Practices which tend to defeat the purposes of the program

Where there is any indication that a person's entire payment should be withheld because he has adopted practices which, under the provisions of Section 10 of ACP-1941, tend to defeat the purposes of the program, encircle the payment for such person in 10(e) of WR-510B. Where only a part of a person's payment is to be withheld enter the amount of the deduction immediately below such person's payment in 10(e). Identify such amount as a "Deduction for practices which tend to defeat the purposes of the program." Subtract the deduction from the payment in 10(e), and enter the result immediately below.

3. Producer knowingly overplanted cotton

Where it is indicated in Table IV that a producer knowingly overplanted cotton, encircle the payment for such person in 10(e).

REVIEW UNIT

I. The review clerk shall verify the work performed by the Computation Unit in accordance with the procedure outlined above.

J. Distribution of WR-510B

After the form has been examined and the payments computed in the manner outlined above, the original shall be transmitted to the Preaudit Office for approval. The county office copy and the producer's copy shall be returned to the county immediately or as soon as the State Office is notified that the original has been approved by Preaudit. The State Office copy shall be filed pending receipt of the application for payment.

N. E. Dodd

Director, Western Division.

Chart illustrating application of procedure to determine grazing land allowance in Colorado, Montana, Nevada, Oregon, Wyoming and Eastern Washington.

If Line 5, column (b) is 640 or less

Qualifying factors	Columns on WR-510B				Additional Qualifications
	(a)	(b)	(c)	(d)	
5(b) + 6(b) is 14 or less	Line 5	450	.03	\$ 13.50	None
	(9) Line 6	50	.70	35.00	
5(b) + 6(b) is more than 14.0	Line 5	500	.08	40.00	None
	(18.5) Line 6	27	No Entry	No Entry	

If Line 5, column (b) is in excess of 640 acres

Qualifying factors	Columns on WR-510B				Additional Qualifications
	(a)	(b)	(c)	(d)	
5(b) + 6(b) is 10 or less /No limit to size of entries in 5(b) or 6(b)/	Line 5	3000	.10	\$300.00	None
	(8) Line 6	360	No Entry	No Entry	
5(b) + 6(b) is over 10.0 but not in excess of 14.0 /No limit to size of entries in 5(b) or 6(b)/	Line 5	6000	.03	\$180.00	None
	(12) Line 6	500	.70	350.00	
5(b) + 6(b) is in excess of 14.0 but 5(b) is 2000 acres or less	Line 5	1800	.08	\$144.00	None
	(18) Line 6	100	No Entry	No Entry	
5(b) + 6(b) is in excess of 14.0 but not in excess of 60.0 and 5(b) is over 2000 acres	Line 5	6000	.03	\$180.00	If 5(d) and 6(d) will total less than \$160.00, enter \$160.00 in 5(d) and make no entry in 6(d)
	(30) Line 6	200	.70	140.00	
5(b) + 6(b) is in excess of 60.0 5(b) is in excess of 2000 acres 6(b) is 64 units or less	Line 5	2800	No Entry	\$160.00	None
	(70) Line 6	40	No Entry	No Entry	
5(b) + 6(b) is in excess of 60.0 5(b) is in excess of 2000 acres 6(b) is in excess of 64 units	Line 5	4340	No Entry	No Entry	None
	(62) Line 6	70	2.50	\$175.00	

Chart illustrating application of procedure to determine grazing land allowance in Western Washington and Utah

Qualifying factors	Columns on WR-510B				Additional Qualifications
	(a)	(b)	(c)	(d)	
5(b) + 6(b) is 14 or less	Line 5	684	.03	\$ 20.52	None
[No limit to size of entries in these items]	(9.5)				
	Line 6	72	.70	50.40	
5(b) + 6(b) is in excess of 14 but 5(b) is 2000 or less	Line 5	700	.08	\$ 56.00	None
	(15.2)		No	No	
	Line 6		Entry	Entry	
5(b) + 6(b) is in excess of 14 but 5(b) is over 2000	Line 5	3200	.03	\$96.00	If 5(d) plus 6(d) would total less than \$160.00 enter \$160.00 in 5(d) and make no entry in 6(d).
	(20)				
	Line 6	160	.70	\$112.00	

Issued July 15, 1941

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1941 Agricultural Conservation Program - Western Region

U. S. Department of Agriculture

STATE OFFICE PROCEDURE FOR THE EXAMINATION OF
WR-510 (COMPUTATION SHEET-SOUTHERN GREAT PLAINS)General

Forms WR-510 - Southern Great Plains (hereinafter referred to as WR-510) will be received from the county in quadruplicate (a four-part speediset). All entries made on each speediset form in the State Office must be legible on all carbon copies. When all computations have been completed, the original WR-510 will be forwarded to the Preaudit Office for approval. Two copies may be returned to the county office as soon as the computations have been completed or they may be retained in the State Office until approval of the original is received from the Preaudit Office. The State Office copy will be placed in the State Office file.

Throughout this procedure Roman numerals will refer to "Tables"; Arabic numerals will refer to "lines"; and small letters in parenthesis will refer to "columns." For example, an entry in I 3(c) will designate Table I, line 3, column (c).

EXAMINATION UNIT

A. The examiner shall determine that:

1. The State and county code, computation sheet number, and work sheet number or farm number (in case of a combination farm) have been entered in the spaces provided.
 - a. The work sheet number/s and farm number (in case of a combination farm) agree with the corresponding number on the related parity applications.
2. The county from which Form WR-510 is received is listed in the 1941 Southern Great Plains Bulletin.
3. Where the serial number of a 1941 parity application has been entered, the abbreviation of the commodity is indicated. The State Office file copy of the parity application should have been attached to WR-510.
4. The word "yes" or "no" in regard to the timely filing of a farm plan in 1941 has been entered. If the question has been answered "no" the words "ineligible farm" must be conspicuously entered on the form above Table I.
5. The total acres in the farm agrees with the total acres in the farm as

reported on the county listing sheet,^{1/} except where the notation "Supervisor's Report" or an abbreviation thereof appears opposite the acreage reported on WR-510, in such cases the entry on the listing sheet shall be corrected to agree with that reported on WR-510.

6. The entries in I 1(b), I 3(b), and I 4(b) agree with the corresponding entries on the county listing sheet,^{1/} except where the notation "Supervisor's Report" or an abbreviation thereof appears opposite the entry in column (b); in such cases the listing sheet entry will be corrected to agree with the entry on the WR-510.
7. Whenever an entry appears in I 7(e), 8(e), or 9(e) determine that the equivalent units have been entered in I 7(f), 8(f), or 9(f), opposite the practice number/s.
8. That the practice numbers in Table I represent soil-building practices applicable in the State.
9. The entries in II 1(c) and (d) agree with the wheat and cotton allotments shown on the related parity applications where such applications have been submitted.
10. The total and individual acreage allotments reported in II 1(b), (c), and (d) agree with the total and individual allotments approved on the county listing sheet, ^{1/} except that -
 - a. If the words "new grower" or an abbreviation thereof appear in II 4(c) and/or II 4(d) and the allotment is less than the approved allotment for the crop on the county listing sheet, ^{1/} such allotment must be the same as the acreage reported for the crop on line 3.
 - b. If the farm is a "nonallotment" wheat farm either the prefix "non" will appear in the heading of II (c) or a "0" will have been entered in II 1(c).
11. The yields reported in II 2(c) and (d), respectively, and the productivity index in II 2(b) agree with the yields and productivity index for the farm as approved on the county listing sheet. ^{1/} The yield reported for wheat or cotton must correspond with the yield on the related parity application where such application has been submitted.
12. The 1941 acreage reported in II 3(c) and (d) agrees with the corresponding acreage on the related parity application where such application has been submitted.
13. Whenever an entry appears in II 1(b), (c), or (d) a corresponding entry must appear in II 3(b), (c) or (d).

^{1/} If Form WR-507A has been submitted to the State Office the form may be used instead of the county listing sheet in connection with combination farms.

14. An acreage entry or a "0" appears in III 1(b), 2(b), and 3(b).
15. The names of the persons entitled to share in the soil-building payment have been entered in the spaces provided in IV (a).
16. Percentage shares have been entered in IV (c), opposite the name of each person appearing in IV (a) of such table.
 - a. If shares have been entered on any or all of lines 1 to 5, inclusive, the sum of the shares for all persons interested in the soil-building payment must equal 100 percent unless the county committee has attached Form ACP-119 for the reason that the landlord's or operator's share is being reduced because of an unjustified change in the leasing arrangements or because of an unjustified reduction in the number of tenants or sharecroppers.
17. A county committeeman must have signed the form in the space provided.

B. The examiner shall enter:

1. The computation sheet number of the WR-510 on the county listing sheet opposite the serial number/s of the work sheet/s included on the WR-510.

COMPUTATION UNIT

C. The computing clerk shall make the following entries:

1. Whenever the result of any computation is zero or a minus quantity enter a "0".
2. Table I - Soil-Building Goal and Practices Performed

a. Line 1 - Column (c)

Enter the result obtained by subtracting the entry in 2(b) from the entry in 1(b).

b. Line 3 - Column (c)

Enter the result obtained by dividing the entry in 3(b) by 10.

c. Line 4 - Column (c)

Enter the same figure that appears in 4(b).

d. Line 5 - Column (c)

Enter the sum of the entries on lines 1, 3, and 4.

e. Line 6 - Column (c)

Enter the result obtained by multiplying the county rate of payment as set forth in ACP-1941-Southern Great Plains, by II 2(b).

The first of these is the fact that the
 and the second is the fact that the
 and the third is the fact that the

and the fourth is the fact that the

and the fifth is the fact that the

and the sixth is the fact that the

and the seventh is the fact that the

and the eighth is the fact that the

and the ninth is the fact that the

and the tenth is the fact that the

and the eleventh is the fact that the

and the twelfth is the fact that the

and the thirteenth is the fact that the

and the fourteenth is the fact that the

and the fifteenth is the fact that the

and the sixteenth is the fact that the

and the seventeenth is the fact that the

f. Lines 1, 3, and 4 - Column (d) (New Mexico)

Make no entries.

g. Line 1 - Column (d) (Colorado and Kansas)

Enter the figure which has been entered in 1(c).

h. Line 3 - Column (d) (Colorado and Kansas)

Enter the result obtained by multiplying the entry in 3(b) by the quotient of 6(c) divided by 7.5.

i. Line 4 - Column (d) (Colorado and Kansas)

Enter the figure which has been entered in 4(c).

j. Line 5 - Column (d) (New Mexico)

Enter the same figure which has been entered in 5(c).

k. Line 5 - Column (d) (Colorado and Kansas)

Enter the sum of the entries on lines 1, 3 and 4.

l. Line 6 - Column (d)

Enter the result obtained by multiplying the entry in 5(c) by the entry in 6(c).

m. Line 10 - Column (f)

Enter the sum of the equivalent units reported on lines 7, 8, and 9.

n. Line 11 - Block Headed "Adj. Rate"

Where the entry in 10(f) is smaller than the entry in 5(d) proceed as follows:

(1) New Mexico

Make no entry.

(2) Colorado and Kansas

Divide the entry in 6(d) by the entry in 5(d) and enter the result thus obtained on line 11, in the block headed "Adj. rate".

o. Line 11 - Column (f)

In all cases where the entry in 10(f) is equal to or larger than the

100

1000 1000 1000 1000 1000

1000

1000

1000

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1000

entry in 5(d) enter the figure which has been entered in 6(d). Where the entry in 10(f) is smaller than the entry in 5(d) the following entries will be made.

(1) New Mexico

Enter the result obtained by multiplying the entry in 10(f) by the entry in 6(c).

(2) Colorado and Kansas

Enter the result obtained by multiplying the entry in 10(f) by the entry on line 11 in the block headed "Adj. rate."

3. Table II - Deductions in Connection with Acreage Allotments

a. Line 4 - Column (c)

Where an acreage allotment appears on line 1^{1/} and the prefix "non" has not been entered in the heading of column (c), enter the result obtained by subtracting the entry on line 1 from the entry on line 3. Where it is indicated in the heading of the column that the farm is a nonwheat allotment farm or where a "0" has been entered in 1(c) enter on line 4 the amount obtained by subtracting the larger of ten acres or the entry on line 1 from the entry in 3(c).

b. Line 4 - Column (d)

Enter the result determined by subtracting the entry on line 1^{1/} from the entry on line 3.

c. Line 4 - Column (b)

Enter the result determined by subtracting the sum of the entries in 4(c), 4(d), and 1(b) from the entry in 3(b).

d. Line 5 - Column (b)

If an entry has been made in 4(b) enter in 5(b) the result obtained by multiplying the entry in 1 6(c) by 7.

e. Line 5 - Columns (c) and (d)

1/ If the producer overseeded the acreage allotment solely as a result of notification of an erroneous allotment for the commodity and the county committee has attached a statement to the effect that the overseeding was completed prior to receipt of the correct allotment, the erroneous allotment shall be used instead of the correct allotment in determining the entry to be made on line 4 for that commodity. Any case of this kind should be referred to the Officer in Charge for approval. Enter and encircle the erroneous allotment on line 1.

If an entry has been made on line 4	Enter on line 5 in	The result determined by multiplying the entry on line 2 in
Column (d)	Column (c)	Column (c) by \$0.50
Column (d)	Column (d)	Column (d) by \$0.04

f. Line 6, Columns (b), (c), and (d)

Enter the result determined by multiplying the entry in the same column on line 4 by the rate of line 5.

4. Table III - Miscellaneous Deductions

a. Line 1 - Column (c)

If an acreage is reported in (b) enter \$3.00.

b. Line 2 - Column (c)

If an acreage is reported in (b) enter \$0.25.

c. Line 3 - Column (c)

If an acreage is reported in (b) enter \$3.00.

d. Lines 1 to 3, inclusive, Column (d)

If an acreage is reported in 1(b), 2(b), or 3(b) enter the result obtained by multiplying the entry in (b) by the rate in (c).

e. Where a certificate has been attached to Form WR-510, indicating that a practice established under a previous program has not been maintained, enter in the spaces provided in the certificate the 1941 rate of payment and the amount of payment for such practice. This amount shall be entered above line 1 in column (d), Table III, Form WR-510, following the words "practice not maintained."

f. Line 4 - Column (d)

Enter the sum of the entries in this column.

5. Table IV - Division of Payment or Deduction

a. Heading of Column (d)

Enter the result determined by subtracting the sum of the entries in II 6(b), II 6(c) and II 6(d) plus the entry in III 4(d) from the entry in I 11(f).

1. The results of the investigation of the case of the ...	2. The results of the investigation of the case of the ...	3. The results of the investigation of the case of the ...
4. The results of the investigation of the case of the ...	5. The results of the investigation of the case of the ...	6. The results of the investigation of the case of the ...

2. The results of the investigation of the case of the ...

These results are based on the investigation of the case of the ...

3. The results of the investigation of the case of the ...

4. The results of the investigation of the case of the ...

It is noted that the results of the investigation of the case of the ...

5. The results of the investigation of the case of the ...

It is noted that the results of the investigation of the case of the ...

6. The results of the investigation of the case of the ...

It is noted that the results of the investigation of the case of the ...

7. The results of the investigation of the case of the ...

It is noted that the results of the investigation of the case of the ...

There is a certain amount of ...

8. The results of the investigation of the case of the ...

It is noted that the results of the investigation of the case of the ...

9. The results of the investigation of the case of the ...

10. The results of the investigation of the case of the ...

It is noted that the results of the investigation of the case of the ...

b. Heading of Column (g)

Enter the result obtained by subtracting the entry in I 11(f) from the sum of the entries in II 6(b), II 6(c), and II 6(d) plus III 4(d).

c. Lines 1 to 5, inclusive, Column (d)

Enter opposite each name appearing in (a) the result determined by multiplying the entry in the heading of (d) by the applicable percentage share in (c).

NOTE. If the word "no" has been entered above Table II in regard to signing the farm plan under the 1941 Southern Great Plains Program, encircle the entry in the heading of IV (d). In this case no further entries need be made on the form in IV (d), (e), or (f).

d. Lines 1 to 5, inclusive, Column (e)

Enter the increase in payment to which each person is entitled under Section 8 of ACP-1941 Southern Great Plains.

e. Lines 1 to 5, inclusive, Column (f)

Enter opposite each person's name in (a) the sum of the entries on the applicable line of (d) and (e).

f. Lines 1 to 5, inclusive, Column (g)

Where there is a net deduction for the farm as evidenced by an entry in the heading of (g), enter opposite each name appearing in (a) the result determined by multiplying the entry in the heading of (g) by the applicable percentage in (c).

REVIEW UNIT

- D. The review clerk shall verify the work performed by the Computation Unit in accordance with the procedure set forth in the foregoing paragraph C.

N. E. Dodd

Director, Western Division.

